

***United States Court of Appeals
for the Second Circuit***



APPENDIX

77-4180

B

P/S

UNITED STATES COURT OF APPEALS
FOR THE SECOND CIRCUIT

MADHUKANT JINABAI MEHTA,

Petitioner,

-v-

IMMIGRATION AND NATURALIZATION
SERVICE,

Respondent.

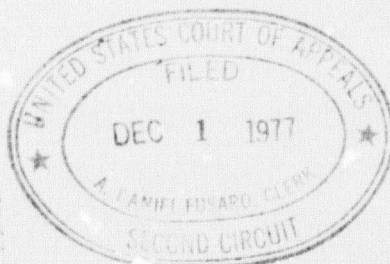
PETITION FOR REVIEW

No. 77-4180

JOINT APPENDIX

for

PETITIONER AND RESPONDENT



EDWIN R. RUBIN

Suite 636 Public Ledger Bldg.

Philadelphia, Pa. 19106

Attorney for Petitioner

PAGINATION AS IN ORIGINAL COPY

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United States Department of Justice
Board of Immigration Appeals
Washington, D.C. 20530

AUG 15 1977

File: A19 537 536 - New York

In re: MADHUKANT JINABHAI MENTA

IN DEPORTATION PROCEEDINGS

APPEAL

ON BEHALF OF RESPONDENT: Edwin R. Rubin, Esquire
Public Ledger Bldg., Suite 636
Sixth & Chestnut Sts.
Philadelphia, PA 19106

ON BEHALF OF I&N SERVICE: George Indelicato
Appellate Trial Attorney

ORAL ARGUMENT: June 2, 1977

CHARGE:

Order: Sec. 241(a)(2), I&N Act (8 U.S.C. 1251
(a)(2)) - Nonimmigrant visitor -
remained longer

APPLICATION: Appeal: Adjustment of status under sec-
tion 245 of the Immigration and Nationality
Act or, in the alternative, voluntary de-
parture
Motion: Reopening

The respondent appeals from a decision of an immi-
gration judge dated December 14, 1976. In his deci-
sion, the immigration judge found the respondent de-
portable as charged, denied his application for adjust-
ment of status under section 245 of the Immigration
and Nationality Act and ordered his deportation to
India. The appeal will be sustained as to the issue
of voluntary departure.

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After the appeal was filed, the respondent moved for reopening of these proceedings so as to present further evidence concerning his application for adjustment of status on the basis of his investor claim. The motion will be denied.

The respondent is a native and citizen of India. He entered the United States at New York, New York on October 14, 1971 as a nonimmigrant visitor for pleasure. At the hearing, deportability as an overstayed nonimmigrant was conceded. The only issues on appeal concern the respondent's application for discretionary relief.

The record discloses that the respondent has invested in a retail establishment. That enterprise is a one-man operation.

Assuming, for purposes of this appeal, that the respondent has invested the amount required by the regulation 1/ exempting investors from the requirements of section 212(a)(14) of the Act and that he has the qualifying training or experience, the respondent has not established his eligibility for exemption from the labor certification under the investor regulation. To qualify for investor status under 8 C.F.R. 212.8(b)(4) as it existed prior to October 7, 1976, the nature of the investment must be such that the investor is spending his energies in the management of the investment, rather than in performing labor which can be performed by a worker already in the United States, unless the business expands job opportunities thereby offsetting any adverse impact of the alien's own employment. Matter of Ruangswang, Interim Decision 2546 (BIA 1976).

We reject the respondent's argument on appeal concerning the fact that the indirect benefit to American workers from the purchases made by him to sell retail is sufficient for finding that the respondent's business expands job opportunities. This indirect beneficial effect, if any, is too remote.

1/ The regulation exempting investors from the labor certification, 8 C.F.R. 212.8(b)(4), was amended effective October 7, 1976. Since the present application was pending prior to that date, the amendment has no bearing in this appeal.

The further argument that if the respondent's business continues to expand it will provide employment for American workers must also be rejected as a basis for finding compliance with the investor regulation. That is too speculative a proposition.

The documents submitted with the motion to reopen fail to present a prima facie case of eligibility for the benefit sought. First, no mention is made in them that the respondent is employing American workers, thus expanding job opportunities. Second, documents referring to operations occurring after October 7, 1976 accompanying a motion to reopen filed after October 7, 1976 can only support a motion to reopen so as to consider an application for investor status under the \$40,000 regulation. Matter of Heidari, Interim Decision _____ (BIA May 4, 1977).

Our review of the record satisfies us that the respondent is statutorily eligible for the privilege of voluntary departure and that discretion should be favorably exercised on his behalf. Accordingly, we will sustain the appeal as to the issue of voluntary departure and will grant him the privilege of departing voluntarily from the United States within such time and under such conditions as the District Director may direct.

ORDER: The appeal is sustained as to the issue of voluntary departure.

FURTHER ORDER: The motion is denied.

FURTHER ORDER: The privilege of voluntary departure is accorded to the respondent, to be effected within such time and under such conditions as the District Director may direct; and in the event of failure so to depart, the respondent shall be deported as provided in the immigration judge's order.

Acting Chairman

UNITED STATES DEPARTMENT OF JUSTICE
BOARD OF IMMIGRATION APPEALS
WASHINGTON, D.C.

In the Matter of)
)
Madhukant J. Mehta) IN DEPORTATION PROCEEDINGS
A19 537 586 ,)
Respondent)

BRIEF FOR RESPONDENT

OF COUNSEL
Wasserman, Orlow,
Ginsberg & Rubin

Edwin R. Rubin
Attorney for Respondent

May 31, 1977

AR-22

STATEMENT OF FACTS

This matter is before the Board of Immigration Appeals on appeal from deportation proceedings against the Respondent. The deportation hearing took place on various dates between May 3, 1974 and November 10, 1976. The decision of the Immigration Judge was rendered on December 14, 1976. During the deportation proceedings, Respondent had applied for permanent residence first on the basis of a labor certification which was later withdrawn and subsequently on the basis of an investment exceeding \$10,000. The Immigration Judge denied the application for adjustment of status finding the Respondent ineligible as a matter of law and further finding that the application should be denied in the exercise of discretion. Application had also been made for voluntary departure which was also denied by the Immigration Judge. The counsel on appeal was not involved in the proceedings below in any way.

ARGUMENT

I. RESPONDENT WAS AND REMAINS ELIGIBLE FOR LABOR CERTIFICATION EXEMPTION AS AN INVESTOR.

It is difficult to determine the precise reason the Immigration Judge determined Respondent was not eligible for the exemption to the labor certification requirement as an investor in accordance with 8 C.F.R. §212.8. His written decision is concerned with the source of funds, rules changing the substantive requirements for investor status which went into effect subsequent to Respondent's application for exemption from the labor certifi-

ation requirement and the potential success of the business.

Respondent presented evidence that the investment was a bona fide one including certain licenses, tax returns, contract for the sale of the business, letters of experience and promissory notes covering amounts he had borrowed which were a part of the \$12,000. invested. It is submitted that borrowed money, so long as it is a legitimate obligation of the investor to repay, meets the requirement of capital investment. As to the success of the business, it is submitted that the business is viable and indeed, as demonstrated by the accompanying Motion to Remand for further consideration, becoming more successful and more profitable with the passage of time. In citing Matter of Heitland which is 14 I & N 563(1974) as authority for his decision that Respondent is not eligible for investor status, the Immigration Judge clearly misses the import of that decision. That decision was based on clear evidence that the Respondent was setting himself up in direct competition with other American workers. There is no such finding nor evidence on the record to support such a finding in the instant case. Undoubtedly, there are other specialty food shops in the New York City area, however, there is no evidence to support a conclusion that individuals patronizing Respondent's business establishment have ceased doing business at other locations. No such inference can be made. It is just as likely that Respondent's highly specialized inventory is fulfilling a need previously unfilled in the area of his establishment.

It is also quite possible that Respondent's business, which is expanding, will provide in a direct manner further employment for American workers. At the present times employment of American workers is indirectly affected in that Respondent is purchasing goods from firms which undoubtedly employ American workers.

II. THE DECISION OF THE IMMIGRATION JUDGE IS NOT BASED ON EVIDENCE IN THE RECORD OF PROCEEDINGS.

The Immigration Judge makes several findings with respect to Respondent and his character in support of his discretionary denial of adjustment of status and voluntary departure. It is fundamental in administrative law that a decision based on improper findings cannot stand. SEC v. Chenery Corp., 318 U.S.80(1943). It is appropriate to review these findings and their lack of bases in the record.

Originally the Respondent had based his application for permanent residence upon a labor certification issued to Joule Technical Corporation, New York, New York. The Immigration Judge found as a matter of fact that Respondent's son sought out the job application from Joule, that the job offer was not bona fide and by necessary inference Respondent was completely aware of the apparent impropriety of the job offer. This conclusion is based on Exhibit 12, a report of an investigator and its accompanying papers. The Immigration Judge attaches a high degree of credibility to those papers. The Affidavit concerning Joule from Mr. Alviggi is self-contradictory since it indicates that Respondent's son approached Mr. Alviggi in 1972 and indicated that Respondent was

about to enter the United States and needed employment. In fact, Mr. Mehta entered the United States on October 14, 1971 (see transcript at pages 84 and 85).

There is no showing that Respondent was aware or indeed could have been aware that the individual signing the job offer was not authorized to do so by corporate policy.

A large portion of the hearing is taken up by testimony concerning the second labor certification received by Mr. Mehta. That labor certification was for employment as a law clerk to Leon Grossman, Esquire. The Immigration Judge, disregarding many pages of testimony, found that Mr. Grossman was not involved in any way in immigration practice prior to offering a position to Mr. Mehta and further found that the office in Queens was some three or four hours away from Mr. Grossman's residence. The record indicates that Mr. Grossman stated that his office was approximately two hours from his home. More importantly the record reflects that Mr. Grossman was involved in some immigration practice particularly with Spanish-speaking clientele prior to offering employment to Mr. Mehta. The record further reflects that Mr. Grossman approached Mr. Mehta to offer him the job. The labor certification was subsequently withdrawn on the basis that Mr. Grossman had retired from practice. At this point, Mr. Mehta applied for permanent residence on the basis of his investment in a firm which he has registered as Geeta International. The Immigration Judge's primary objection to the documentation of the investment seems to be on the basis

that the financial statements prepared by an accountant were unaudited. There are several statements by the Immigration Judge in his written decision which are not based on evidence of record and must be discussed. At page 4 of the written decision, the Immigration Judge concludes that the source of the funds invested by the Respondent were not disclosed other than Respondent's claim that he borrowed the money from friends. Yet the record provides documentary support of those loans and their repayment.

The Immigration Judge also on page 4 concludes that the amount of the investment had not been verified by any accountant procedures, "the accountant having prepared the papers solely on the basis of figures furnished to him by the Respondent." This is clearly contrary to the administrative record in which the accountant, Paul Reiner, states that he reviewed receipts and checks and other records kept in the course of conduct of the business. It is true that the return is unaudited but that does not mean that the accounting papers were prepared solely on the basis of figures furnished to him by Respondent. The necessary implication of the Immigration Judge's finding as to the accounting reports is that the reports were unreliable. It is not the accounting reports which are unreliable but the Immigration Judge's summary of the basis of those reports.

A further finding made by the Immigration Judge was that the Respondent and two of his sons have come to the United States with the intention of attempting, "by any means whatsoever," to

become permanent residents of the United States. In citing the case of Rizzi v. Murff, 171 F. Supp., 362 (S.D.N.Y. 1959) it is clear that the Immigration Judge is placing great emphasis upon this finding. Counsel has reviewed the record and found no basis whatsoever for the statement concerning Respondent's two sons' violations of the Immigration Laws either in spirit or intent. Indeed, the only reference to Immigration status of Mr. Mehta's son which counsel could find in the record indicates that he came as a student and was attending school.

At page 7 of the written decision of the Immigration Judge, he discusses a particular document containing certain notations apparently made by Respondent which the Immigration Judge concluded demonstrated that Respondent had submitted a false application to the Immigration Service on behalf of another alien. The Immigration Judge has imputed the worst possible meaning to the notations which are capable of numerous other interpretations.

The decision of the Immigration Judge taken as a whole is based upon numerous conclusions of fact not supported in the record either in whole or in part. As such the conclusions cannot stand but must be reversed.

III. THE IMMIGRATION JUDGE FAILED TO CONSIDER CERTAIN EQUITIES IN REACHING HIS DECISION NOT TO EXERCISE DISCRETION FAVORABLY AS TO THE APPLICATION FOR ADJUSTMENT OF STATUS AND THE APPLICATION FOR VOLUNTARY DEPARTURE.

There was testimony concerning the fact that Mr. Mehta had a

permanent resident brother in the United States. Family ties are factor which must be considered in determining whether or not to exercise favorable discretion. Matter of Blas, I.D.2485 (BIA 1974, Attorney General 1976) and Matter of Arai, 13 I & N Dec. 494 (BIA 1970). As indicated in the Affidavit attached to the enclosed Motion to Remand, Respondent has several other blood relatives in the United States in permanent resident status. These ties must be considered and discussed in reaching a conclusion as to a discretionary application either for adjustment of status or voluntary departure.

IV. A DECISION OF THE IMMIGRATION JUDGE WAS ARBITRARY AND CAPRICIOUS AND CONTRARY TO THE EVIDENCE PRESENTED.

Discussion above demonstrates the fact that the Immigration Judge's decision was based on his conclusions of fact which are not supported by the record. It is necessary to note at this point that the Immigration Judge in reaching a conclusion that Mr. Mehta's "attempts at deception of the Immigration Service span a period of three years and they have been unrelenting", demonstrate the capricious nature of his decision. There is no support for his conclusion concerning Respondent's "deception". There is no credible evidence concerning any involvement in an improper action concerning the first labor certification for Joule. There is every indication that Respondent was legitimately offered a job by Leon Grossman, Esquire, that labor certification was issued and in fact Respondent was working for Mr. Grossman until Mr. Grossman's retirement. There is no

evidence that the investment is not bona fide and at the present time increasingly viable. The Immigration Judge seems to be disturbed by Respondent's various attempts to obtain permanent residence in the United States even though the means to do so were appropriate. The United States offers great opportunity for personal and economic growth and an applicant for those benefits should not be denied on the basis that he has made numerous legitimate attempts to obtain those benefits.

CONCLUSION

WHEREFORE, Respondent, through his attorney, Edwin R. Rubin, Esquire, respectfully requests the Board of Immigration Appeals to reverse the finding of the Immigration Judge that Respondent is not eligible for adjustment of status as an investor, reverse the discretionary denial of the application for adjustment of status and grant permanent residence, or, in the alternative, remand the case for further proceedings not inconsistent with their opinion so that a complete record can be made as to the present status of the investment and as to the eligibility of Respondent for voluntary departure including such equities as may be presented.

Respectfully submitted,

Of Counsel
WASSERMAN, ORLOW,
GINSBERG & RUBIN

EDWIN R. RUBIN
Counsel for Respondent
Suite 636 Public Ledger Bldg.
Sixth and Chestnut Streets
Philadelphia, Pa. 19106

UNITED STATES DEPARTMENT OF JUSTICE
BOARD OF IMMIGRATION APPEALS
WASHINGTON, D.C.

In the Matter of	)	
	)	
Madhukant J. Mehta	)	IN DEPORTATION PROCEEDINGS
A19 537 586,	)	
Respondent	)	

MOTION TO REMAND

Madhukant J. Mehta, A19 537 586, by counsel, Edwin R. Rubin, Esquire, respectfully moves this honorable board to remand his case for further proceedings in connection with his application for adjustment of status. Mr. Mehta has two permanent resident brothers with their families and a son anticipating permanent residence almost immediately. See Exhibit "C". In connection with this Motion to Remand, Respondent attaches hereto as Exhibit "A" a financial statement of Geeta International, Jamaica, New York, dated December 31, 1976 and as further evidence in support of the Motion, Respondent attaches hereto as Exhibit "B" financial statement of Geeta International, Jamaica, New York dated March 31, 1977.

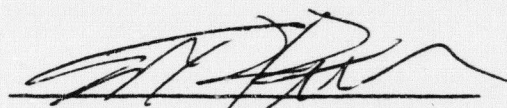
These statements demonstrate that the net income for Geeta International in the year 1976 was \$8,345.77 and that the net income for the first three months of 1977 was \$3,373.01. The 1977 figures on an annualized basis would exceed \$13,000.

of the driving school advised that the space had been leased for \$125 .

The decision below was based, in part, upon the fact that Respondent's income from his investment was barely above the poverty level. The most recent figures demonstrate that Respondent's investment is becoming increasingly more profitable and now demonstrates a level of net income well beyond the 1975 level.

This increase in income is in substantial repudiation of the Immigration Judge findings below that the investment was marginal.

Respectfully submitted,



EDWIN R. RUBIN, ESQ.
Counsel for Respondent

Of Counsel
Wasserman, Orlow,
Ginsberg & Rubin

Suite 636 Public Ledger Building
Sixth and Chestnut Street
Philadelphia, Pa. 19106

FINANCIAL STATEMENT

OF

GEETA INTERNATIONAL

JAMAICA, NEW YORK

DECEMBER 31, 1976

EXHIBIT "A"

PAUL A. REINER

CERTIFIED PUBLIC ACCOUNTANT

(212) 227-6078

170 BROADWAY
NEW YORK, N. Y. 10038

April 21, 1977

Mr. Madhukant J. Mehta
Geeta International
168-22 Hillside Avenue
Jamaica, N. Y. 11432

Dear Sir:

I have examined the books and records of Geeta International for the period January 1, 1976 to December 31, 1976 and submit the following financial report:

EXHIBIT "A" - Balance Sheet as at December 31, 1976

EXHIBIT "B" - Income Statement for the period
January 1, 1976 to December
31, 1976

Please be advised that this report is issued for your guidance and represents the book figures at the dates set forth without further verification of assets and liabilities, therefore, no opinion is rendered.

I will be pleased to furnish any additional information you may require.

Paul A. Reiner

GEETA INTERNATIONAL
JAMAICA, NEW YORK

EXHIBIT "A"

BALANCE SHEET
DECEMBER 31, 1976

ASSETS

Cash in bank		\$1,486.34
Cash on hand		21.17
Inventory (submitted by management)		6,277.64
Deposits as security		900.00
Furniture and fixtures	\$1,289.83	
Less: Accumulated depreciation	<u>348.25</u>	<u>941.58</u>

TOTAL ASSETS	<u>\$9,626.73</u>
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Capital, Madhukant J. Mehta, January 1, 1976	\$12,547.32
Add: Net Income (per Exhibit "B")	8,345.77
	<u>\$20,893.09</u>
Less: Withdrawals	<u>11,266.36</u>
Capital, Madhukant J. Mehta, December 31, 1976	<u>\$ 9,626.73</u>

GEETA INTERNATIONAL
JAMAICA, NEW YORK

EXHIBIT "B"

INCOME STATEMENT
FOR THE PERIOD JANUARY 1, 1976
TO DECEMBER 31, 1976

Sales		\$50,900.77
Cost of goods sold		
Inventory - beginning*	\$ 9,094.41	
Purchases - merchandise	32,872.61	
Cost of goods available for sale	<u>\$41,967.02</u>	
Inventory - ending*	<u>6,277.64</u>	
Cost of goods sold		<u>35,689.38</u>
Gross profit on sales		\$15,211.39
Operating expenses		
Rent	\$ 4,493.76	
Electricity	873.71	
Office expenses	630.30	
Advertising	99.75	
Licenses	58.00	
New York City business taxes	209.13	
Professional fees	225.00	
Depreciation - furniture and fixtures	232.17	
Administrative	<u>43.80</u>	
Total operating expenses		<u>6,865.62</u>
Net income		<u><u>\$ 8,345.77</u></u>

* Inventory submitted by management

FINANCIAL STATEMENT

OF

GEETA INTERNATIONAL

JAMAICA, NEW YORK

MARCH 31, 1977

EXHIBIT "B"

PAUL A. REINER

CERTIFIED PUBLIC ACCOUNTANT

(212) 227-6078

170 BROADWAY
NEW YORK, N.Y. 10038

April 24, 1977

Mr. Madhukant J. Mehta
Geeta International
168-22 Hillside Avenue
Jamaica, N. Y. 11432

Dear Sir:

I have examined the books and records of Geeta International for the period January 1, 1977 to March 31, 1977 and submit the following financial report:

EXHIBIT "A" - Balance Sheet as at March 31, 1977

EXHIBIT "B" - Income Statement for the period
January 1, 1977 to March 31, 1977

Please be advised that this report is issued for your guidance and represents the book figures at the dates set forth without further verification of assets and liabilities, therefore, no opinion is rendered.

I will be pleased to furnish any additional information you may require.

Paul A. Reiner

GEETA INTERNATIONAL
JAMAICA, NEW YORK

EXHIBIT "B"

INCOME STATEMENT
FOR THE PERIOD JANUARY 1, 1977
TO MARCH 31, 1977

Sales		\$11,090.76
Cost of goods sold		
Inventory - beginning*	\$ 6,277.64	
Purchases - merchandise	6,850.00	
Cost of goods available for sale	<u>\$13,127.64</u>	
Inventory - ending*	<u>6,782.78</u>	
Cost of goods sold		<u>6,344.86</u>
Gross profit on sales		\$ 4,745.90
Operating expenses		
Rent	\$ 850.00	
Electricity	153.44	
Office expenses	152.96	
Advertising	110.00	
Licenses	2.00	
New York City business taxes	37.50	
Depreciation - furniture and fixtures	58.04	
Administrative	<u>8.95</u>	
Total operating expenses		<u>1,372.89</u>
Net income		<u><u>\$ 3,373.01</u></u>

* Inventory submitted by management

GEETA INTERNATIONAL
JAMAICA, NEW YORK

EXHIBIT "A"

BALANCE SHEET
MARCH 31, 1977

ASSETS

Cash in bank		\$ 1,520.88
Cash on hand		21.17
Inventory (submitted by management)		6,782.78
Deposits as security		900.00
Furniture and fixtures	\$1,289.83	
Less: Accumulated depreciation	<u>406.29</u>	<u>883.54</u>

TOTAL ASSETS

\$10,108.37

Capital, Madhukant J. Mehta, January 1, 1977
Add: Net Income (per Exhibit "B")

\$ 9,626.73
3,373.01
\$12,999.74
2,891.37

Less: Withdrawals

Capital, Madhukant J. Mehta, March 31, 1977

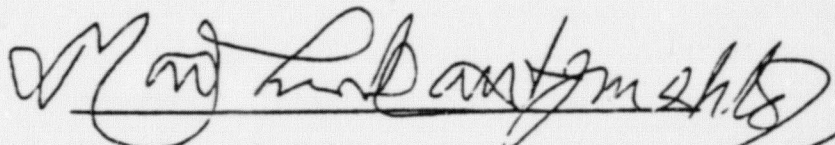
\$10,108.37

Ex "C" p.1

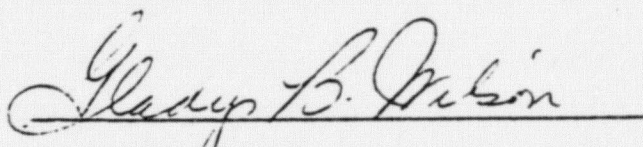
AR-41

In addition, my son Vasav Madhukant Mehta is presently in India for a consular appointment to obtain his permanent residence in the United States. He has written to me that he had passed his medical and had a satisfactory interview at the Consul. I am not sure as to whether the actual visa has been issued at this time. I do believe that he plans to

return to the United States within the first two weeks of June, 1977.


Madhukant J. Mehta

Sworn to and subscribed
before me this first day
of June, 1977



Notary Public

GLADYS B. WILSON
A NOTARY PUBLIC OF NEW JERSEY
My Commission Expires Feb. 3, 1981

UNITED STATES DEPARTMENT OF JUSTICE
Immigration and Naturalization Service

File: A19 537 536 - New York

DEC 14 1976

In the Matter of)

MAHENDRANT JINABHAI MEHTA)

IN DEPORTATION PROCEEDINGS

-Respondent)

CHARGE:

I&N Act - Section 241(a)(2) - 8 USC 1251(a)(2) -
nonimmigrant visitor, remained longer

APPLICATION:

I&N Act - Section 245 - Adjustment of Status or
voluntary departure

IN BEHALF OF RESPONDENT

IN BEHALF OF SERVICE

Andrew Felner, Esq.
170 Broadway
New York, N.Y.

Hilton Meyers, Esq.
Trial Attorney
New York, N.Y.

DECISION OF THE IMMIGRATION JUDGE

The respondent is a 60 year old widower. He is an alien, a native and citizen of India, who entered the United States on October 14, 1971 as a nonimmigrant visitor for pleasure. The period of his admission was subsequently extended to October 13, 1972 and he remained thereafter without authority. He is subject to deportation on the charge set forth in the Order to Show Cause, as he admits. He has selected India as the country to which he wishes to be sent if deported.

The respondent has applied for adjustment of status under Section 245 and alternatively for voluntary departure. Originally the respondent intended to attempt an adjustment of his status on the basis of a labor certification which was filed on April 19, 1972. That certification was for employment

27. as an employment interviewer by Joule Technical Corporation, 350 Fifth
28. Avenue, New York, N.Y. It subsequently developed that the person who
29. signed this request for a labor certification on behalf of Joule was
30. operating in a branch office and never submitted the request to the cor-
31. porate headquarters for approval. The corporation president advised the
32. Service on May 23, 1973 it wished to have the offer withdrawn in their
33. name and further that there was no opening for a personal counselor at
34. the salary scale shown, in the New York office, as indicated on the labor
35. certification job offer. Further investigation by the Service elicited
36. the information, from the man who signed the request in the name of Joule,
37. that it was done after the respondent's son (who is apparently in the
38. United States as a nonimmigrant student) had explained that his father
39. was coming to the United States and was seeking to be hired on a temporary
40. basis. It further appears that the son had been employed by Joule.

41. Thereafter in October of 1973 a petition to classify the respondent as a
42. sixth preference immigrant for employment as a law clerk was filed by one
43. Leon Grossman on the basis of a labor certification issued on September 24,
44. 1973. This had been filed with the Department of Labor in New York on
45. July 17, 1973, a month after the withdrawal of the job offer by Joule.
46. On the basis of that labor certification the respondent applied for adjust-
47. ment of status under Section 245 in this proceeding, the application being
48. filed on May 3, 1974. As of that date the respondent had not taken employ-
49. ment with the attorney, Grossman, and the matter was continued to give the
50. respondent an opportunity to produce the prospective employer. The attorney,
51. Leon Grossman, appeared in the course of these proceedings on May 31, 1974

52. and on August 23rd, 1974. Attorney Grossman's role as a prospective employer
53. became a more and more unlikely one as his testimony was taken. He had been
54. admitted to the bar in 1931 and had essentially practiced exclusively in the
55. Catskill Mountain Resort area as a local practitioner, whose practice had been
56. apparently that of the typical small community practitioner in real estate, in-
57. surance and estate work. At the time he filed the labor certification in 1973
58. he had been practicing for approximately 42 years. The opening of a new
59. office in a storefront operation in a largely Spanish speaking area in the
60. borough of Queens some three or four hours by automobile away from his home
61. in South Fallsburg, New York, seemed, on the face of it, a highly improbable
62. enterprise. Subsequent development supports the conclusion that the entire
63. job offer and the storefront operation in Queens were a subterfuge which,
64. if it had operated for any length of time at all, would have been a method
65. whereby the respondent would have, in effect, entered a practice in Immigration
66. law. However, shortly after Grossman's last appearance in the hearing we were
67. advised that Mr. Grossman had retired entirely from the practice of law.

68. On April 22, 1975 when the hearing was resumed the respondent was no longer
69. applying on the basis of the labor certification as a law clerk. In the in-
70. terim a Service investigation had been conducted which did indeed confirm the
71. existence of a storefront operation in Queens. The investigation disclosed
72. that the space occupied by Mr. Grossman was in the same quarters occupied by
73. Broadway Driving School at 86-59 Broadway in Elmhurst, Queens. In the window
74. of the store there were two signs, a nameplate as part of a window display
75. with the respondent's name on it and another sign, "Leon Grossman, Abogado".
76. At the time of the Service investigation on September 18, 1974 the proprietor

77. of the driving school advised that the space had been leased for \$125 a
78. month by Attorney Grossman and that since leasing it Grossman had been
79. there approximately six or seven times. The respondent, on the other hand,
80. was there every day interviewing people who appeared to be, for the most
81. part, of Indian extraction.

82. At the hearing on April 22, 1975 the respondent sought to pursue his applica-
83. tion claiming nonpreference visa availability as an investor on the basis of
84. his acquisition of a store selling Indian spices and groceries. A Form I-326
85. presented at that time contained insufficient information to warrant any con-
86. clusion that the respondent was entitled to investor status and exempt from
87. the labor certification requirement. A claim of investment of over \$12,000
88. was not documented, nor was the source of any funds used in this so-called in-
89. vestment presented at that time. Proceedings were continued to permit the
90. respondent an opportunity to submit such evidence, if it existed.

91. Unfortunately, the transcription of the hearing record up to that point was
92. not prepared and the hearing not continued until September of this year. At
93. the continued hearing on September 13, 1976 and on November 10, 1976 additional
94. information bearing on the alleged investment has been presented, including
95. the testimony of an accountant. The source of the funds allegedly invested
96. by the respondent has not been disclosed, other than the respondent's claim
97. that he borrowed the money from friends. The amount of the investment has
98. not been verified by any accounting procedure, the accountant having prepared
99. the papers solely on the basis of figures furnished to him by the respondent.
100. In addition to the documents submitted by the accountant and the accountant's
101. testimony, the respondent has also presented personal income tax returns

102. for the year 1974 and 1975. In the 1974 return the respondent lists his
103. occupation as law assistant and claims one exemption. He shows wages of
104. \$4,000 and interest income of \$10.80. He adjusted the gross figure by
105. deducting \$659 of claimed business expense, thus showing an adjusted gross
106. income of \$3,351.80.

107. For the year 1975, during which the respondent was supposedly operating as
108. a merchant, he claimed two exemptions for himself and a son who was shown
109. on his application for adjustment of status as residing in Smyrna, Georgia.
110. That son is presently 26 years of age and as far as the record indicates he
111. entered the United States as a student and may or may not have adjusted his
112. status. In any event, this deduction does not appear to be a proper one. On
113. the 1975 return the respondent reported \$3,074 of income from his business
114. from which he deducted \$100 for payment into an individual retirement agreement
115. and an adjusted gross income of \$2,999. That amount of income is less than
116. \$200 over the Community Services Administration poverty guidelines published
117. at part 1060 of Title 45, Code of Federal Regulations. In considering whether
118. the respondent should be deemed qualified for exemption from the labor certifi-
119. cation requirement it is useful to refer to the comment accompanying the recent
120. changes in 8 CFR 212.8 and 22 CFR 42.91. In rejecting objections to the
121. change requiring that the investor's enterprise employ persons other than the
122. alien, his spouse and children, both the Service and the Department of State
123. retained the proposed change. In rejecting the objections the Service made
124. the following comment:

125. "No change is to be made in the basic requirement
126. because the investor exemption was never intended
127. to apply to an alien who is making an investment

128. in an enterprise which would provide only a means
129. of livelihood for himself and his family, in com-
130. petition with citizens and permanent resident aliens
131. having similar investments in like enterprises in
132. this country." 41 Fed. Reg. 37565 (1976)

133. In referring to this comment I am not giving any retroactive effect to the
134. change which became effective October 7, 1976. The comment accompanying the
135. change is speaking to the general policy questions which are the subject of
136. the exemption. See the comment accompanying the parallel change in 22 CFR
137. 42.91 at 41 Fed. Reg. 37574 (1976).

138. The prospective viability of the enterprise, including the creation of new
139. job opportunities, has always been a factor bearing on the determination of
140. investor status. See Matter of Heitland, Int. Dec. 2239 (1974). The marginal
141. operation of the respondent forms no basis for the exemption sought.

142. Thus, even if the respondent could demonstrate that he had invested the \$10,000
143. amount which was provided for prior to October 7, 1976, he would nevertheless
144. not be a person for whom the exemption was intended to apply. This would be
145. so even if he could show a substantially larger income than that reflected for
146. the year 1975. I, therefore, find that the respondent is not entitled to an
147. exemption from the labor certification requirement of Section 212(a)(14). (12)

148. Moreover, on the record before me, I am satisfied that there is every indi-
149. cation that the respondent came to the United States with the intention of
150. attempting, by any means whatsoever, to adjust his status to that of a
151. permanent resident. In addition to the respondent, apparently two sons
152. followed or are attempting the same route. Both apparently came as
153. nonimmigrant students or visitors and remained in an effort to adjust their

154. status to that of a permanent resident. It is, therefore, not inappropriate
155. to take into account this family pattern. See Rizzi v. Murff, 171 F.2d 362
156. (SDNY 1959).

157. Even assuming a bona fide intention at the time of entry, the respondent's
158. efforts subsequent, in attempting to adjust his status, first by use of a
159. spurious job offer and then through the medium of what I can only conclude
160. was a wholly contrived scheme, whereby the respondent operated as an immigra-
161. tion consultant although nominally doing so in the name of an attorney at law.
162. See, for example, Exhibit 8, one of the documents prepared by the respondent (2)
(5)

163. (4) while supposedly working for Grossman. This involved an application to ex-
164. tend the time of a B-2 visitor and the notation in the attached papers re-
165. ferring to this same name with the notation: "\$50 cash, fee \$1,000 P.R. visa."
166. and thereafter noted "B-2 extension filed on August 23, 1974, with \$10."
167. This exhibit permits only one conclusion, that the respondent, well knowing
168. the implications of what he was doing, submitted a false application to the
169. Service on behalf of another alien. (3)

170. It cannot be doubted that he knew the ramifications of this. He had taken
171. the course in Immigration Law and Practice given by Miss Edith Lowenstein.
172. In fact, it was through this course that he met Grossman.

173. On the basis of all of the foregoing, I would deny this application in the
174. exercise of discretion even if it could be found that the respondent was
175. qualified for the investor exemption which he claims. In addition, I find
176. that the respondent does not merit the favorable exercise of discretion in

177. connection with his application for voluntary departure. His attempts at
178. deception of the Immigration Service span a period of three years and they
179. have been unrelenting. (1210)

180. The respondent will be ordered deported on the charge contained in the Order
181. to Show Cause.

182. ORDER: IT IS ORDERED that the respondent be deported from the United States
183. to India on the charge contained in the Order to Show Cause.

184.
185.
186.


FRANCIS J. LYONS
Immigration Judge

UNITED STATES DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

MATTER OF

FILE A-

19 537 526 - New York

MEETA, Madhurant Jinalhal

IN

CONTINUED
DEPORTATION

PROCEEDINGS

-Respondent-

TRANSCRIPT OF HEARING

FRANCIS J. LYONS

Before: _____, Immigration Judge

Date: NOVEMBER 10, 1976 Place: 20 WEST BROADWAY, NEW YORK, NY

GUYLINE MACPHERSON

CASSETTE

Transcribed by _____ Recorded by _____

Official Interpreter _____

Language ENGLISH

APPEARANCES:

For the Service:

MILTON MEYERS, ESQ.

Trial Attorney

NEW YORK, N.Y. 10007

Station

For the Respondent:

ANDREW REINER, ESQ.

170 BROADWAY

NEW YORK, NY

1 IMMIGRATION JUDGE: Mr. Reiner, as of the last session we had, I believe,
2 asked for, or you had agreed you were going to produce certain documents,
3 a tax return and...

4 MR. REINER: On October 1st, Judge, I had submitted certain documents with
5 a covering letter and affidavits from the accountant. We submitted
6 photocopies of cancelled notes. I have the originals with me if you
7 care to compare the photostats with the originals.

8 IMMIGRATION JUDGE: All right. Let me see them.

9 MR. REINER: I also have the income tax returns, that is, ...copies of them
10 of which I submitted xerox type copies.

11 IMMIGRATION JUDGE: All right, well...

12 MR. REINER: If you care to look at them Judge...

13 IMMIGRATION JUDGE: Well, I have the copies.

14 MR. REINER: and Mr. Meyers?

15 IMMIGRATION JUDGE: Mr. Meyers has seen the originals. I assume.

16 The other documents are what?

17 MR. REINER: We submitted an I-2526 with copies of the assumed lease and
18 sales contract. We submitted a balance sheet...

19 IMMIGRATION JUDGE: I'm not interested in what you submitted.

20 MR. REINER: I have nothing further to submit.

21 IMMIGRATION JUDGE: I'm asking what the documents are that we have here.

22 And these are what?

23 IMMIGRATION JUDGE TO RESPONDENT

24 O Mr. Mehta, what are these?

25 A Promissary notes.

26 OFF THE RECORD

ON THE RECORD

IMMIGRATION JUDGE TO RESPONDENT

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 Q Mr. Mehta, what are these?
2 A Promissary notes.
3 Q Cancelled notes. Signed by you?
4 A Yes. They are signed by me.
5 OFF THE RECORD
6 MR. REINER: .. that they have been redeemed.
7 IMMIGRATION JUDGE: I see. And who were they given to?
8 MR. REINER: To the man who loaned him money.
9 IMMIGRATION JUDGE: They're made out to the order of Maya Boutique.
10 RESPONDENT
11 A Yes, they were the ones. We took the loan from them.
12 IMMIGRATION JUDGE TO RESPONDENT
13 Q From who? You borrowed the money from who? From Maya?
14 A Yes, Maya Boutique.
15 IMMIGRATION JUDGE: Now, what are they supposed to prove?
16 MR. REINER: That he paid the money.
17 IMMIGRATION JUDGE: I see. He paid the money to who? To Maya?
18 MR. REINER: Whoever the note is prepared for.
19 IMMIGRATION JUDGE: They're made out to Maya Boutique.
20 MR. REINER: Right.
21 IMMIGRATION JUDGE: Isn't he Maya Boutique?
22 MR. REINER: No he's not.
23 IMMIGRATION JUDGE: Oh, he's not?
24 MR. REINER: He bought the business from Maya Boutique.
25 IMMIGRATION JUDGE: Oh, I see. Well, who is Maya Boutique?
26 MR. REINER: Well, Maybe Mr. Mehta can...

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

RESPONDENT

A Mr. Ajit Mode (phonetic).

IMMIGRATION JUDGE TO RESPONDENT

Q Where did you get the money to pay this back?

A From friends, from bank loan and from my own.

Q So this isn't what we're talking about.

MR. REINER: Yes we are. I am talking about it anyway, Judge.

IMMIGRATION JUDGE: We re talking about wherehe got the money to pay the
notes back.

MR. REINER: Well, I think that we have presented evidence of that.

IMMIGRATION JUDGE: All right. I'll give you back the originals.

OFF THE RECORD

ON THE RECORD

IMMIGRATION JUDGE: I don't regard it as critical at this point. Do you
have anything further Mr. Reiner?

MR. REINER: Nothing further.

OFF THE RECORD

ON THE RECORD

OFF THE RECORD

120 122
Lynne Matheson
-Lanxier

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

UNITED STATES DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

MATTER OF

FILE A- 19 537 586 - New York

MEHTA, Madhurant Jinabhai

IN CONTINUED
DEPORTATION

PROCEEDINGS

-Respondent-

TRANSCRIPT OF HEARING

FRANCIS J. LYONS

Before: _____, Immigration Judge

Date: SEPTEMBER 13, 1976

Place: 20 WEST BROADWAY, NEW YORK, NY

GWYNNE MACPHERSON

CASSETTE

Transcribed by _____ Recorded by _____

Official Interpreter _____

Language ENGLISH _____

APPEARANCES:

For the Service:
MILTON MEYERS, ESQ.

NEW YORK, N.Y. ^{Trial Attorney} 10007

Station

For the Respondent:

ANDREW REINER, ESQ.

170 BROADWAY

NEW YORK, N.Y.

1 IMMIGRATION JUDGE TO RESPONDENT

2 Q What is your name?

3 A Madhurant J. Mehta.

4 Q Keep your voice up.

5 A Madhurant J. Mehta.

6 Q Mr. Reiner is your attorney?

7 A Yes your Honor.

8 IMMIGRATION JUDGE: : Mr. Reiner, are you ready?

9 MR. REINER: I am ready sir.

10 IMMIGRATION JUDGE: Now, you were asked to bring in documentation
11 establishing, if you can, that this man is an investor, at the last
12 session. And you have certain documents here today, is that right?

13 RESPONDENT

14 A Yes your Honor.

15 IMMIGRATION JUDGE: Is that right, Mr. Reiner?

16 MR. REINER: That is right, Judge.

17 IMMIGRATION JUDGE: Well, let's take the documents. This is a what, Mr.
18 Mehta?

19 RESPONDENT

20 A Certificate of Merit, for an exhibition of all the merchandise.

21 MR. REINER: As you will note, Judge, that is dated 1946.

22 IMMIGRATION JUDGE: That's what it seems to be.

23 RESPONDENT

24 A (Inaudible)

25 IMMIGRATION JUDGE: It seems to be quite old. It also has a stamp on the
26 back saying Mehta Paper Mills, January 8, 1947.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 RESPONDENT
2 A That is when it was awarded.
3 IMMIGRATION JUDGE TO RESPONDENT
4 Q Why would that be?
5 A That is when we received.
6 Q It was issued on January 8, 1947?
7 A '46. Yes. Yes.
8 Q But it stated on the front '46.
9 A Yes.
10 Q And the stamp is January 8, '47 on the back.
11 A Because it was framed maybe at that time.
12 Q Framed maybe, huh?
13 IMMIGRATION JUDGE: Well, I don't know. What is that supposed to prove
14 Mr. Reiner?
15 MR. REINER: That he was engaged in the Paper Mill business as claimed
16 sometime from 1942 up till 1955.
17 RESPONDENT
18 A '56...
19 IMMIGRATION JUDGE: '56. All right, I'll make a copy...
20 MR. REINER: It doesn't really prove it Judge, I admit, but it does
21 indicate that he...
22 IMMIGRATION JUDGE: It indicates there may have been a place called the
23 Mehta Paper Mill.
24 MR. REINER: Right.
25 IMMIGRATION JUDGE: All right, I'll mark that. There is no objection to
26 that Mr. Meyers?

1 MR. MEYERS: No objection.

2 OFF THE RECORD

ON THE RECORD

3 IMMIGRATION JUDGE: ...letter signed by somebody called N.I. Raval.

4 Apparently before the American Consul.

5 RESPONDENT

6 A Yes.

7 MR. REINER: Judge, if you will note, that that statement also says that
8 he was the owner or operator of the Mehta Paper Mill so that...

9 IMMIGRATION JUDGE: I don't see that.

10 MR. REINER: No?

11 IMMIGRATION JUDGE: I don't see that.

12 MR. REINER: Maybe the other..

13 IMMIGRATION JUDGE: It says he had a paper mill. It doesn't say..

14 MR. REINER: He had a paper mill.

15 IMMIGRATION JUDGE: Very good. I'll make that as Exhibit 18.

16 The other one is subscribed and sworn before anyone.

17 MR. REINER: No it isn't Judge. However, his other letter had and it
18 corroborates the first statement so we thought that in order to
19 strengthen the first one through corroboration we'd submit it to you.

20 OFF THE RECORD

ON THE RECORD

21 IMMIGRATION JUDGE: Letter of Raval is Exhibit 18 and Exhibit 19 is
22 a letter by Bakubhai.

23 OFF THE RECORD

ON THE RECORD

24 IMMIGRATION JUDGE: What other documents are you presenting Mr. Reiner?

25 MR. REINER: I have no other documents at the present time.

26 IMMIGRATION JUDGE: I'm talking about these three things prepared by

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

Paul A. Reiner.

MR. REINER: Oh, I see. Yes. Yes. I wish to present balance sheets for the period of 1975 and also a balance sheet that was prepared or reflects the commencement of the business activity and the sources of the funds invested in the company. In addition I wish to present a profit and loss statement.

IMMIGRATION JUDGE: All right, well, maybe you want to have Mr. Reiner explain this.

MR. REINER: The accountant.

IMMIGRATION JUDGE: Yes. I don't know whether you do or not.

MR. REINER: Yes. I asked Mr. Paul A. Reiner, who is a certified public accountant...

IMMIGRATION JUDGE: All right, then, just a minute, just a minute. He's also your son I take it.

MR. REINER: He is, yes.

IMMIGRATION JUDGE TO WITNESS

Q What is your name?

A Paul A. Reiner.

Q Would you stand and raise your right hand. Do you solemnly swear the testimony you will give in this proceeding will be the truth, the whole truth and nothing but the truth so help you God?

A Yes, I do.

Q All right.

IMMIGRATION JUDGE: Go ahead Mr. Reiner.

PAUL REINER: The first statement is a balance sheet...

IMMIGRATION JUDGE: Well, let me..suppose we mark them as Exhibits and then

1 IMMIGRATION JUDGE: And that's all pre-paid inventory. Paid for on delivery
2 according to your other...

3 MR. PAUL REINER: It was on hand at the time, January 15th.

4 IMMIGRATION JUDGE: So that's what he acquired.

5 PAUL REINER: Yes.

6 IMMIGRATION JUDGE: All right. And is there anything else I can learn
7 from that statement?

8 PAUL REINER: Only...

9 IMMIGRATION JUDGE: Now, you list here all his equity. How do you arrive
10 at that peculiar figure?

11 PAUL REINER: That's the total.

12 IMMIGRATION JUDGE: That's the total. In other words, that's what he paid?

13 PAUL REINER: That's right.

14 IMMIGRATION JUDGE: And that's equity in your judgement.

15 PAUL REINER: That's right.

16 IMMIGRATION JUDGE: And no liabilities?

17 PAUL REINER: No, other than the loan to...that's a fact that not all of...

18 IMMIGRATION JUDGE: Well, he had about \$5,000 in loans.

19 PAUL REINER: That's right.

20 IMMIGRATION JUDGE: \$4,300 in loans.

21 PAUL REINER: Right.

22 IMMIGRATION JUDGE: So all he had invested as of January 15, 1975 is
23 \$3,600.

24 MR. REINER: I'll take exception...

25 IMMIGRATION JUDGE: And he acquired a liability. An obligation to pay
26 the loan, right? Isn't that right Mr. Reiner?

PAUL REINER: That's right.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: All right, now, what am I to learn..is there anything
2 else you want to tell us about this, Mr. Reiner?

3 MR. REINER I take an exception to your statement that he only invested
4 \$5,700.

5 IMMIGRATION JUDGE: I didn't say that.

6 MR. REINER: Or whatever mentioned. He did invest over \$10,000 in this
7 business.

8 IMMIGRATION JUDGE: : No, he paid out \$12,233.30.

9 MR. REINER: Correct. Correct. And that was an investment in the business,
10 Judge. The fact that he didn't have all the funds, he had to borrow
11 some money is a fact admitted.

12 IMMIGRATION JUDGE: That's right. Go ahead. Are there any employees of
13 Gecta International?

14 PAUL REINER: No.

15 MR. REINER: It's a one man business.

16 RESPONDENT

17 A (Inaudible)

18 IMMIGRATION JUDGE: All right. Is there anything additional that you want
19 to tell me about that balance sheet, Exhibit 21?

20 PAUL REINER: No.

21 IMMIGRATION JUDGE: You have anything Mr. Meyers?

22 MR. MEYERS: Are there notes which evidence these loans? I mean, you said
23 that they were made up, that you made the statements from the statements
24 made to you by Mr. Mehta.

25 IMMIGRATION JUDGE: In other words, do you have any documents, any
26 promissory notes, any other...

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 RESPONDENT
2 A (inaudible)
3 IMMIGRATION JUDGE TO RESPONDENT
4 Q Just a minute, Mr. Mehta, we're not talking to you.
5 IMMIGRATION JUDGE: In other words, he told you about these loans.
6 PAUL REINER: That's right.
7 IMMIGRATION JUDGE: You didn't see any paper. No official document.
8 PAUL REINER: I did not see any document to show that the money could not
9 have come other than from Mr. Mehta personally with the exception of
10 the \$4,333 which was evidenced by the sales contract. There was nothing
11 to indicate, other than Mr. Mehta's word that this was not his own
12 money he was investing.
13 IMMIGRATION JUDGE: TO RESPONDENT
14 Q Do you have copies of any notes, Mr. Mehta? On these personal loans?
15 A The loans that I got from bank, and from friends, I submitted to him
16 but I didn't...
17 Q I'm not asking you that. I'm asking you whether you have anything from
18 these people that you supposedly borrowed the money from.
19 A Yes, yes, yes.
20 Q What do you have?
21 A Well. I have the promissory note...
22 Q You do?
23 A Yes.
24 Q Where are they?
25 A I didn't bring them, because they were shown to you last time. I bring
26 them again. I'll bring all the proofs.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: Do you have anything further on that?

2 MR. MEYERS: No, I have nothing further on this.

3 IMMIGRATION JUDGE: Mr. Reiner, do you have anything else on Exhibit...

4 MR. REINER: (Inaudible)

5 IMMIGRATION JUDGE: What?

6 MR. REINER: If you wish to see those notes again, sir, I'm willing to...

7 IMMIGRATION JUDGE: I don't recall that I ever saw them.

8 MR. REINER: I have no recollection that they were shown to you.

9 IMMIGRATION JUDGE: What about the December 31 statement?

10 PAUL REINER: The December 31 statement is based on the..as a result, it
11 shows the financial condition as of December 31 after approximately
12 11½ months of operation on a cash basis. Cash basis means there are
13 no liabilities. Bills are paid when the merchandise is delivered.
14 Inventory was submitted to me by management. I did not personally
15 take it.

16 IMMIGRATION JUDGE: In other words, he said he had that much in goods on
17 hand.

18 PAUL REINER: That's right.

19 IMMIGRATION JUDGE: And how about the other figures?

20 PAUL REINER: The other figures were arrived at by my examination of the
21 record.

22 IMMIGRATION JUDGE: What record?

23 PAUL REINER: The bank statements and transactions for the year.

24 IMMIGRATION JUDGE: And he has copies of those?

25 PAUL REINER: Yes he does.

26 IMMIGRATION JUDGE: You don't have those with you?

PAUL REINER: No I do not.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: What do you mean, no audit was performed?

2 PAUL REINER: I did not independently verify the cash with the bank. I did
3 not personally supervise and check the valuation of the inventory.

4 It's not an audit. It's not a certified statement.

5 IMMIGRATION JUDGE: So in other words, you took whatever figures Mr. Mehta
6 gave you...

7 PAUL REINER: No, that's not true. I examined the bank statements and his
8 records of checks, I asked him (inaudible).....

9 MR. MEYERS: Can I...

10 IMMIGRATION JUDGE: Yes?

11 MR. MEYERS: for just one moment go back to 21. In Exhibit 21 inventory
12 is \$9,553. Again, how did you arrive at that figure? Was that furnished?

13 PAUL REINER: That was the inventory figure furnished on the sales contract.

14 MR. MEYERS: Furnished on the sales contract. This wasn't independently
15 verified by receipts for the inventory as it was actually received...
16 was it purchased in one bulk?

17 PAUL REINER: It was purchased in one bulk.

18 IMMIGRATION JUDGE: But you didn't verify that either?

19 RESPONDENT

20 A Show the documents...

21 IMMIGRATION JUDGE: Just a minute Mr. Mehta.

22 RESPONDENT

23 A I'm so sorry.

24 IMMIGRATION JUDGE: Then just keep quiet. You didn't verify the value
25 of the inventory. If there was no inventory at all and the contract
26 recited it, then you would have put down the figure in the contract.

1 PAUL REINER: I was not called in by Mr. Mehta until substantially after
2 January 15th.
3 IMMIGRATION JUDGE: The answer is yes.
4 PAUL REINER: I did not verify the inventory.
5 IMMIGRATION JUDGE: Am I correct that if there was no inventory you would,
6 by the technique you would reflect an inventory in the amount of
7 the sales contract.
8 PAUL REINER: That's correct.
9 MR. MEYERS: Thank you.
10 MR. REINER: Judge, may I state the following.
11 IMMIGRATION JUDGE: What?
12 MR. REINER: That if there was no inventory, if it was merely an illusion
13 that there were goods there, how was he able to sell goods?
14 IMMIGRATION JUDGE: Mr. Reiner, that isn't my question. I just wanted to
15 know how much value Mr. Reiner's testimony, Paul Reiner's testimony had.
16 Obviously, if he went out and counted the rugs or the nick nacks or what-
17 ever is for sale, that would change the value of his testimony, wouldn't
18 you say? Yes.
19 MR. REINER: It may be the same, or may be different.
20 IMMIGRATION JUDGE: Oh, I don't know. Exhibit 21, is that Exhibit 20?
21 Do you have any questions on it Mr. Reiner?
22 MR. REINER: No, I have no questions.
23 IMMIGRATION JUDGE: Anything you want to bring out?
24 MR. REINER: Now, you're talking about the profit and loss statement, is
25 that right?
26 IMMIGRATION JUDGE: That's right.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: Now I'm talking about the balance sheet.

2 PAUL REINER: Balance sheet from December 31, 1975.

3 IMMIGRATION JUDGE: Let me know if you have any questions.

4 OFF THE RECORD

ON THE RECORD

5 MR. MEYERS: Mr. Reiner's already stated the techniques he's used.

6 MR. REINER: How did you verify, Mr. Reiner, the facts that appear here
7 or the statements that appear here?

8 PAUL REINER: The income earned I verified from the sales records which tie
9 in with the deposits made into the bank account, the drawing I verified
10 from checks drawn. Certain of the items, the assets, were from the
11 original balance sheet. The furniture and fixtures I verified from the
12 payments made for them. The depreciation was determined by me in
13 accordance with normal depreciation practices. The capital, the original
14 capital was from the opening balance sheet. The income is from the income
15 earned and from the income statement and the drawings are verified
16 from the money he's drawn, by Mr. Mehta. Additional deposits as security
17 were verified by checks, by examining checks paid out for such purposes.

18 MR. REINER: Thank you. That's all.

19 IMMIGRATION JUDGE: Do you have any questions, Mr. Meyers, on that?

20 MR. MEYERS: No, no I don't.

21 IMMIGRATION JUDGE: Now, the income statement? What do you want?

22 MR. REINER: Again, I ask Mr. Reiner, that's Exhibit 22, isn't it?

23 PAUL REINER: Yes.

24 MR. REINER: How did you verify the statements appearing on this income
25 statement?

26 PAUL REINER: The sales figures were determined by checking the sales records

1 kept by Mr. Mehta, verifying them with bank deposits and adding them up.
2 The inventory in the beginning represents the beginning inventory as
3 submitted in the balance sheet. The purchases are verified by taking
4 the checks drawn for payments of merchandise and totaling them. The
5 remaining figures are taken by taking the checks drawn for such payments
6 and adding them up as they were paid, verifying them. The ending
7 inventory was again submitted by Madhurant, after a requested inventory
8 be taken and submitted to me.

9 IMMIGRATION JUDGE: All right, anything else?

10 MR. REINER: Nothing further.

11 IMMIGRATION JUDGE: Now, Mr. Reiner, you presented a copy of a schedule
12 C for an individual income tax return. You don't have the rest of it
13 do you?

14 PAUL REINER: No I do not.

15 IMMIGRATION JUDGE: You prepared the Schedule C?

16 PAUL REINER: Yes I did.

17 IMMIGRATION JUDGE: Did you prepare the other return itself?

18 PAUL REINER: Yes I did.

19 IMMIGRATION JUDGE: And you don't have a copy of it?

20 PAUL REINER: I do not. No, I did not keep a copy.

21 IMMIGRATION JUDGE TO RESPONDENT

22 Q Mr. Mehta, you have a copy?

23 A Yes your Honor.

24 IMMIGRATION JUDGE: So we can't learn anything more in the absence of that.
25 That's not available right now, is that right?

26 MR. REINER: At the moment no, but it can be submitted within a few days.

1 IMMIGRATION JUDGE: All right.

2 MR. REINER: I don't think it will be necessary to reopen a hearing for
3 that.

4 IMMIGRATION JUDGE: Well, I don't know what it says.

5 MR. REINER: I see.

6 IMMIGRATION JUDGE: And I don't know what Mr. Meyers would be curious about
7 after he sees it.

8 MR. REINER: I see. Anyway, we can submit it and then you will decide as
9 to whether you wish to have...

10 IMMIGRATION JUDGE: And we'll go back to the year 1973. '74.

11 IMMIGRATION JUDGE TO RESPONDENT

12 Q Did you file a return then, Mr. Mehta?

13 A Yes.

14 Q And you don't have that either?

15 A No, I have only one paper which I submitted to your Honor. I bring
16 the returns.

17 IMMIGRATION JUDGE: All right. Suppose you get the returns for 1974. How
18 about 1973?

19 IMMIGRATION JUDGE TO RESPONDENT

20 Q Did you file returns in 1973?

21 A No, I did not work. I did not have to file.

22 Q What about this work you said you did preparing income tax returns?

23 A That was 200 and some odd. It wasn't over the \$400.

24 Q That was in 1973?

25 A Yes your Honor. March.

26 IMMIGRATION JUDGE: Anything else Mr. Meyers?

MR. MEYERS: No, not at the moment.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE TO RESPONDENT

2 Q How much income tax did you pay last year?

3 A Last year in 1975 tax return I did not have to pay any tax except for
4 the City because...

5 Q Huh? You didn't have to pay any tax why?

6 A It came out like that.

7 Q You didn't have any tax to pay. How about in 1974?

8 A I got refunds both times.

9 Q You got a refund. And you've given me a copy of something here. What
10 is it?

11 A Yes, that's a statement from IRS. That was '74...

12 OFF THE RECORD

ON THE RECORD

13 IMMIGRATION JUDGE: ...of a notice of adjustment on his return filed in
14 RESPONDENT

15 A '74.

16 IMMIGRATION JUDGE: '74. And this seems to have a duplicate portion so
17 I guess we can take a copy. I'll mark that.

18 OFF THE RECORD

ON THE RECORD

19 IMMIGRATION JUDGE: This notice with relation to the tax returns for '74
20 as Exhibit 22. I'm afraid we're going to have to have another session
21 so we might as well reserve any other questioning.

22 MR. REINER: We must have another session.

23 OFF THE RECORD

ON THE RECORD

24 IMMIGRATION JUDGE: ...was prepared on the basis of information given to
25 you by Mr. Mehta and not verified otherwise, is that right?

26 PAUL REINER: That's correct. It includes additional deductions for certain

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 business expenses not directly connected with the operation of Geeta
2 International.

3 IMMIGRATION JUDGE: All right, so we will find out what else next time.

4 Since the information on the return came from Mr. Mehta I assume he can
5 explain any entries there.

6 MR. REINER: I think so, yes.

7 IMMIGRATION JUDGE: And verify them.

8 OFF THE RECORD

ON THE RECORD

9 IMMIGRATION JUDGE: Unless something develops we won't need Mr. Paul
10 Reiner that day...

11 MR. REINER: May I put one question to Mr. Mehta just to pick up something
12 that you asked.

13 IMMIGRATION JUDGE: Yes, what?

14 MR. REINER TO RESPONDENT

15 Q Mr. Mehta, the Honorable Immigration Judge asked you whether you employ
16 any labor and your answer to that was no, you don't, but you were sort
17 of...

18 IMMIGRATION JUDGE: Mr. Reiner, are you making a speech?

19 MR. REINER: No, no, no, I'm putting a question to him.

20 IMMIGRATION JUDGE: Well then, put the question.

21 MR. REINER TO RESPONDENT

22 Q You indicated that you do employ occasion labor.

23 IMMIGRATION JUDGE: He did not.

24 MR. REINER: Yes he did.

25 RESPONDENT

26 A Occasional labor, yes sir.

1 IMMIGRATION JUDGE TO RESPONDENT

2 Q What kind?

3 A Because we have to take the spices imported in bulk and all that.

4 Q Very good. Do you have a payroll book?

5 A It's on Saturdays and Sundays so I have the...

6 Q Do you have a record of payroll?

7 A Yes...

8 Q Do you pay Social Security tax to any employee?

9 A They pay...

10 Q have any 941's been filed as far as you know Mr. Reiner?

11 PAUL REINER: No.

12 IMMIGRATION JUDGE: Did the figures submitted by you on this income statement
13 contain any figure for any employees?

14 PAUL REINER: No, I was never aware that there were any employees.

15 IMMIGRATION JUDGE: And if any amounts were paid out which don't appear
16 on here as operating expenses for employees then that would mean that
17 the net income should have been lower than that shown on your statement,
18 is that right?

19 PAUL REINER: I would say no, because all expenses paid out are included
20 there.

21 IMMIGRATION JUDGE: But you say there are none for employees. I say if
22 there were employees who were paid out of the income then the figure
23 would be lower. The operating expenses would be higher. Isn't that
24 so?

25 PAUL REINER: If they are not reported in some other form.

26 IMMIGRATION JUDGE: Well, how would they be, under electricity?

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 PAUL REINER: Perhaps under purchases.
2 IMMIGRATION JUDGE: There's no such thing shown. The only thing shown here
3 is professional fees.
4 PAUL REINER: There certainly is purchases of merchandise.
5 IMMIGRATION JUDGE: There is?
6 PAUL REINER: Certainly there is.
7 IMMIGRATION JUDGE: You're going to show that as purchases?
8 PAUL REINER: Packing merchandise for sale is part of purchase, yes.
9 IMMIGRATION JUDGE: It is, huh?
10 PAUL REINER: Yes it is. Part of your cost of getting your merchandise
11 available to be sold.
12 IMMIGRATION JUDGE: Is that right. By employees, you put it down as
13 purchases?
14 RESPONDENT
15 A These are not employees. They are just...
16 IMMIGRATION JUDGE: Mr. Mehta, just be quiet.
17 IMMIGRATION JUDGE: How do you carry employees on an income statement?
18 Wages, salaries?
19 PAUL REINER: I would carry it as wages, yes.
20 IMMIGRATION JUDGE: You'd carry it separately, wouldn't you?
21 PAUL REINER: Yes, yes I would.
22 IMMIGRATION JUDGE: So if there were any wages paid it should have been
23 carried separately?
24 PAUL REINER: If there were wages.
25 IMMIGRATION JUDGE: And what do you call what you pay employees? Whether
26 they be part time, full time, day time or night time?

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 PAUL REINER: I call it wages.

2 IMMIGRATION JUDGE: That's what you call it, right? So if you had such a
3 figure given to you, you would have included it?

4 PAUL REINER: Yes, I certainly would.

5 IMMIGRATION JUDGE: And you didn't, because no such figure was given to you.

6 PAUL REINER: And no such figure was paid out according to the records of
7 the book...

8 IMMIGRATION JUDGE: All right. Anything else Mr. Reiner?

9 MR. REINER: Yes sir. Yes sir. I wish to pursue this matter further.

10 MR. REINER TO RESPONDENT

11 Q Now, when you speak of employing occasional labor, would you explain how
12 that is done, what do they do for you, how you pay them?

13 A We do not have any employees. It is overly busy somebody comes and packs
14 and takes the money and we add that to the cost of the...

15 IMMIGRATION JUDGE TO RESPONDENT

16 Q Who employs this person that does the packing?

17 A Anybody.

18 Q In other words, whoever is selling the stuff to you.

19 A No..yes. Whoever...

20 Q So they're not paid by you.

21 A No.

22 Q They're paid by whoever delivers the goods to you?

23 A Yes sir.

24 IMMIGRATION JUDGE: All right, anything else? You don't have anything
25 else Mr. Meyers?

26 MR. MEYERS: No.

OFF THE RECORD

ON THE RECORD

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: ...at 8:45.

2 MR. REINER: Now Judge, may I ask you. Do you feel that at this moment we
3 have made out a prima facie case on the investor? Have we got a priority
4 date now sir?

5 IMMIGRATION JUDGE: My personal impression is that you do not. However,
6 that's only my impression.

7 MR. REINER: I mean, when do you get a priority date?

8 OFF THE RECORD

ON THE RECORD

9 IMMIGRATION JUDGE: You've asked a question, Mr. Reiner, which is not
10 on the record.

11 MR. REINER: This is off the record.

12 IMMIGRATION JUDGE: You've asked me a question on the record, off the
13 record, which, if you want it on the record it will be on the record.
14 The question was whether or not I believe you have established a
15 priority date as an investor and I do not. I tell you that that's my..
16 that's subject to perhaps change as I go over this, but my present
17 impression is that you have not established that you have here an
18 investor, but the hearing will be resumed on November 10th.

19
20
21 100

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22
23 *Wayne MacPherson*
24 *Traveller*
25
26

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

UNITED STATES DEPARTMENT OF JUSTICE

Immigration and Naturalization Service

MATTER OF

FILE A- 19 537 586

MEHTA, Madhurant Jinabhai

-Respondent-

IN DEPORTATION PROCEEDINGS

TRANSCRIPT OF HEARING

Before: Francis J. Lyons, Immigration Judge

Date: April 22, 1975 Place: New York, New York

Transcribed by L. G. Fritz Recorded by IBM Gray Belt

Official Interpreter None

Language English

APPEARANCES:

For the Service:

Martin J. Travers

Trial Attorney

New York, New York

Station

For the Respondent:

Andrew Reiner, Esq.

170 Broadway

New York, New York

1 CONTINUED HEARING on April 22, 1975.
2 IMMIGRATION JUDGE TO RESPONDENT:
3 Q What is your name, sir?
4 A My name is Madhurant Jinabhai Mehta.
5 Q Now, Mr. Reiner is your attorney?
6 A Yes, my lord.
7 IMMIGRATION JUDGE: Mr. Reiner, you are ready?
8 MR. REINER: I'm ready, yes, sir.
9 IMMIGRATION JUDGE: At the last session we adjourned for certain purposes
10 to give the government an opportunity to examine, to conduct an
11 investigation I believe. Now,
12 IMMIGRATION JUDGE TO RESPONDENT:
13 Q You say you're withdrawing the application which you heretofore made?
14 A I am, I wish to amend the application heretofore made.
15 Q The application heretofore made was made on the basis of a labor
16 certification and the position is no longer available, is that right?
17 MR. REINER: That is right.
18 IMMIGRATION JUDGE: And you say the business of this man who appeared here
19 who claimed that respondent was working for him, a Mr. Grossman, is no
20 longer in practice. Is that what you say?
21 MR. REINER: He . He closed his office in Elmhurst.
22 IMMIGRATION JUDGE: In Elmhurst. Is he still practicing?
23 MR. REINER: Not to my knowledge.
24 IMMIGRATION JUDGE: So in any event there is no offer.
25 MR. REINER: That there is no offer at the present time.
26 IMMIGRATION JUDGE, Now in that case this appears that you are not eligible

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 for anything at this point.

2 MR. REINER: Except that you allow us to amend the application for adjustment
3 of status.

4 IMMIGRATION JUDGE: I can't permit an amendment of an application unless
5 it's fully documented. It's to establish his availability right now.
6 You say that this man has been in business?

7 MR. REINER: Since January 15th. of this year.

8 IMMIGRATION JUDGE: And you now claim that he is entitled to be considered
9 as an investor.

10 MR. REINER: That is correct.

11 IMMIGRATION JUDGE: And you've had four months then to document and you
12 don't have it ready. The I-526 which on its face is inadequate even
13 assuming it was documented with anything resembling anything other than
14 bills.

15 MR. REINER: Like you said, Judge, this is on its face.

16 IMMIGRATION JUDGE: First of all it doesn't show the source of the products.
17 Secondly, it doesn't, it's not supported by documentation which has any
18 value, as evidence of an investment. Mere of paying of bills, mere fact
19 that you've had that transaction does not establish that the man has
20 invested anything. All right, I'm going to give you an opportunity to
21 develop that except for one other factor which is that he doesn't have any
22 experience in this field, that he is operating a spice store if I read
23 these papers correctly.

24 MR. REINER: Spices and various other merchandise, handicraft -

25 IMMIGRATION JUDGE: And you have among those papers enough to show one
26 purchase. Now, I'm not going to go into this because those papers are not

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 adequate and he has no showing of experience in this field.

2 MR. REINER: He has experience in business, Judge.

3 IMMIGRATION JUDGE: You claim, where?

4 MR. REINER: In India.

5 IMMIGRATION JUDGE: Doing what and for whom?

6 MR. REINER: He has had two important jobs in India. One was the Mehta

7 Paper Co. was it?

8 RESPONDENT: It was the Mehta Paper Co. I was managing Director.

9 MR. REINER: You were the Managing Director.

10 IMMIGRATION JUDGE: Of the what company?

11 RESPONDENT: Mehta Paper Mills Ltd.

12 IMMIGRATION JUDGE: Mehta Paper?

13 RESPONDENT: Yes.

14 IMMIGRATION JUDGE: Mills Ltd., all right.

15 MR. REINER: And the other job that you had ---

16 IMMIGRATION JUDGE: Wait a minute, now. Speak slowly. You have an accent.

17 It's very difficult for somebody listening to this record to be able to

18 transcript it. What was the second company?

19 RESPONDENT: It was a textile mill.

20 IMMIGRATION JUDGE: And what was its name and where was it located?

21 RESPONDENT: Yes, your honor. Sayaji Jubilee Cotton and Jute Mills Company

22 Limited and it was located.

23 IMMIGRATION JUDGE: All right, it's two companies. You were managing director

24 for one and purchaser and buyer for the other and when was this? When did

25 you work for Mehta Paper Mills?

26 RESPONDENT: I started working in 1942, 43 and worked for that til 1957.

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE TO RESPONDENT:

2 Q 57?

3 A Yes, sir.

4 Q And for this Sayaji?

5 A Sayaji Jubilee Cotton Mills, between 1945 and no, 1955 to 1957, two years.

6 Q All right, you don't have any documentation of that. How long do you think
7 it would take you to get it?

8 A I think I could get all these in a month's time.

9 IMMIGRATION JUDGE: Do you have any other questions at this point?

10 MR. REINER: No, I want to ask him what period he served on his jobs, if it
11 was more than years. From what he says, it appears over 10 years.

12 IMMIGRATION JUDGE: One is 10 years, 15 years. Go ahead. Anything else
13 at this point?

14 MR. REINER: No, I have nothing else at this point.

15 IMMIGRATION JUDGE: Mr. Travers, do you have anything you want to consider
16 in this matter?

17 MR. TRAVERS: ^{Yes, sir.} I have several questions I'd like to present.

18 MR. TRAVERS TO RESPONDENT:

19 Q Mr. Mehta, from 1973 did you file for adjustment of status based upon a
20 petition filed by the Joule Technical Corporation?

21 A Yes, sir.

22 Q And I show you a form G-325, a biographic information and ask you if that's
23 your signature on the bottom of it?

24 A Yes.

25 IMMIGRATION JUDGE: That's your signature?

26 RESPONDENT: Yes, your honor.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 MR. TRAVERS TO RESPONDENT:

2 Q And on here it has just self-employed as a student and law counselor
3 from 41 to the present time. I presume that you met when you were in
4 India?

5 A No, not the present time.

6 Q It has, I'm just reading what it says here, you presume you met until
7 you came to the United States?

8 A Yes, in India.

9 Q It says, since October 71 I have been visiting the U. S.A.

10 A Yes.

11 Q So that that presumeably you weren't employed or working during that
12 period of time?

13 A Which period of time?

14 IMMIGRATION JUDGE: Keep your voice up?

15 MR. TRAVERS TO RESPONDENT:

16 Q From 71 to 73?

17 A No, I was not doing anything.

18 Q Not employed, not working?

19 A No.

20 IMMIGRATION JUDGE: No income? You had no income between 71 and ?

21 RESPONDENT: I worked for the income tax and help submitted the-

22 IMMIGRATION JUDGE: But that was free wasn't it?

23 RESPONDENT: No I worked for First National City Bank.

24 IMMIGRATION JUDGE: Who?

25 RESPONDENT: First National City Bank.

26 IMMIGRATION JUDGE: First National City Bank.

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1 IMMIGRATION JUDGE TO RESPONDENT:

2 Q Then when did you start there?

3 A It was March and April.

4 Q March ?

5 A March and April 1970, - 1973

6 IMMIGRATION JUDGE: All right.

7 MR. TRAVERS TO RESPONDENT:

8 Q So up to March of 1973 you didn't work at all in the United States, is
9 that what you're saying?

10 A No, not at all.

11 Q Now, I also have a MA 7-50A which is stamped on the lower right hand
12 corner April 19, 1972 and ask you if that is your signature contained on
13 the reverse side?

14 A Yes, it's mine.

15 Q And on this, it just says managing director for a paper company and it says
16 free lance journalist and student advisor 58 present counselling. You
17 didn't mean present being in the United States you met outside the United
18 States?

19 A Only in India.

20 Q All right, well it says plant manager, personnel director and managed
21 business for Mehta Paper Mills, Limited in Navsari, India. Is that correct?

22 A Yes.

23 MR. TRAVERS: I offer that as an exhibit.

24 MR. REINER: Let me see that? No objection.

25 IMMIGRATION JUDGE TO RESPONDENT:

26 Q It makes 20 years. You told us a moment ago it was 15 years?

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 A No, 13 years. It does not comprise Mehta Paper Mills.
2 MR. TRAVERS: Your honor, I think he said 42 but there is an affidavit
3 contains some papers that says 45.
4 IMMIGRATION JUDGE: It says 38 to 58 Managing Director for Mehta Paper Mills.
5 RESPONDENT: No, my lord.
6 IMMIGRATION JUDGE: That's what it says. That should be 42, is that it?
7 RESPONDENT: Yeh. I started Mehta plant in 42. I'm sorry, your-
8 IMMIGRATION JUDGE: Any objection to this being marked Exhibits?
9 MR. REINER: No, sir.
10 IMMIGRATION JUDGE: For the moment I mark also the 526. 526 is EXHIBIT
11 NO. 9. The biographic information sheet dated February 14, 1973 will
12 be EXHIBIT NO. 10. and the MA-7-50A will be marked as EXHIBIT NO. 11.
13 All right, Mr. Travers.
14 MR. TRAVERS TO RESPONDENT:
15 Q Mr. Mehta, can you tell us how you got that labor certification, the job
16 offer from Joule Technical Company?
17 A Yes, I was -
18 IMMIGRATION JUDGE: Keep your voice up and speak slowly.
19 RESPONDENT: Yes, Your honor. In India, as I was working as a student
20 counsellor and taking the to students in order that I just
21 wanted to inquire about the Mehta Paper
22 I wanted to inquire.
23 IMMIGRATION JUDGE: Speak slowly, I've told you it's very difficult for
24 somebody listening to this thing to make out what you're saying. You don't
25 speak slowly so the words are clear. Don't rush on. Go ahead.
26 RESPONDENT: My lord, after I came here and wanted to observe and study things

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United States Department of Justice — Immigration and Naturalization Service

1 And as I had the of personnel man in India of Mehta Paper
2 Company in Navsari I wanted to find out the people who come from India
3 have the opportunities to do the right things. In this way, I am
4 qualified and I went to one or two employment agencies just to inquire.
5 At that time, I was asked to sit down because I know
6 and understand Anyway, this company had numerous clients
7 and they said we have a kind of opening for a man who could interview
8 prospective clients when you want to offer jobs. Then I said I had been
9 a counsellor for students and did not know whether I would be of any use
10 1. Then Bob said, well, we need a man and we need a man like you.
11 MR. TRAVERS: You said Bob said, who's Bob?
12 RESPONDENT: Bob was the man at Joule Company.
13 IMMIGRATION JUDGE: Well, do you know his last name?
14 RESPONDENT: I forgot his name but I used to call him, Bob.
15 IMMIGRATION JUDGE: All right, go ahead.
16 MR. TRAVERS: Joule Technical Company.
17 RESPONDENT: And he said he needed a man and maybe start a branch for
18 if I am at all interested and then he filed the papers. He found
19 out that you need a lawyer and then he found a lawyer for. He filed
20 the labor certificate and papers.
21 MR. TRAVERS: He found Mr. you mean the attorney Mr. Newfield?
22 RESPONDENT: Newfield, right
23 MR. TRAVERS: was another attorney?
24 RESPONDENT: No they are the --- The name of the Spanish Newfield
25 and
26 MR. TRAVERS: I see, all right.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 MR. TRAVERS TO RESPONDENT:

2 Q And you say Mr. Bob is the fellow who got you the job.

3 A We went there and we discussed and filed the papers. That is
4 how it was.

5 Q Do you have a son that was in the United States?

6 A Yes

7 Q Is the son working for Joule Technical Company?

8 A No, he was not working.

9 Q He wasn't working, never worked?

10 A He knew them.

11 Q Had you been corresponding with your son ahead of time?

12 A Before what?

13 Q Before you came here, just writing to your son? Did he write to you and
14 you write to him?

15 A Yes.

16 Q And in that correspondence did you write to your son and ask him that
17 perhaps he should look into the labor market to see if he can get a job
18 for you?

19 A For me, never. I never did.

20 Q Is the Bob, a Mr. Sabino Alviggi? That's the gentleman you are referring
21 to?

22 A Yes.

23 Q Well, we have had occasion to contact Mr. Alviggi and he says that your
24 son worked for him.

25 A I don't know yet. I was in India.

26 Q That's not true.

1 IMMIGRATION JUDGE: What's the name of the son?
2 RESPONDENT: Mehta.
3 IMMIGRATION JUDGE: Wait a minute, just a minute. What's the name of the son?
4 RESPONDENT: Manssu He knew them.
5 MR. TRAVERS TO RESPONDENT:
6 Q And where is your son, now?
7 A He is here in New York.
8 Q Is his status legal or illegal?
9 A He has applied for temporary residence.
10 Q So, when he was, he wasn't legally in the United States at that time?
11 A All the time he was a student at Polytechnic Institute. He got his
12 Masters at
13 Q Oh, he was a student at Polytechnic ?
14 A At Polytechnic Institute at Brooklyn.
15 Q I see, Well, Mr.
16 A He was never out of status.
17 Q Mr. Alviggi further states that you secured the attorney and that your
18 son was the one that contacted him and give you a job. Did you contact
19 Mr. Alviggi ?
20 A No.
21 Q Did your son?
22 A He never contacted them. It's not true.
23 Q I have a -
24 A I went to Alviggi myself.
25 Q I have an investigative report with an affidavit attached thereto, from
26 Mr. Alviggi. A copy of a letter from Joule Technical Corporation and a

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 copy of the alien's employment that I offer as exhibit. I show them
2 to Counsel.
3 IMMIGRATION JUDGE: You object, Mr.?
4 MR. REINER: I object to the information of Mr. Sabino Alviggi.
5 IMMIGRATION JUDGE: What's the basis of the objection?
6 MR. REINER: That it contains adverse, possible falsehoods and that the
7 only way this evidence would be admissible if this Mr. Alviggi was
8 brought here and submitted to cross-examination.
9 IMMIGRATION JUDGE: You're asking that he be brought here.
10 MR. REINER: I'm not asking but I'm certain that's the only way-
11 MR. TRAVERS:
12 MR. REINER: And also because of the falsehoods on its face.
13 MR. TRAVERS: What are the falsehoods to which you refer?
14 MR. REINER: May I have the exhibit, sir so I can -
15 IMMIGRATION JUDGE: one at a time. What about the letter
16 addressed to the Service by the Joule Technical Corporation?
17 MR. REINER: I have no objection to that, obviously the application was
18 withdrawn by them. They no longer wanted to offer him the job.
19 IMMIGRATION JUDGE: All right, and as to the application the MA7-50B I take
20 it there is no objection to that?
21 MR. REINER: No object to that, It's only Mr. Alviggi's affidavit. And
22 I don't even want to characterize it as falsehoods, I think that he is
23 in error that he is not what
24 IMMIGRATION JUDGE: That's it, that's the only, is there anything else that
25 you say is wrong?
26 MR. REINER: Do you want me to point out to you where he is?

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1 IMMIGRATION JUDGE: Yes if you want to tell me what you say you object to.
2 Does he want to have cross-examination?
3 MR. TRAVERS: Well, I'm going to object to the testimony on part of the
4 attorney.
5 IMMIGRATION JUDGE: I want him to specify exactly -
6 MR. TRAVERS: Specific objections that he has, I'd like to have this come
7 from his client, from the respondent.
8 IMMIGRATION JUDGE: All right, do you want to examine him?
9 MR. REINER: Yes. I'll examine him.
10 MR. REINER TO RESPONDENT:
11 Q Mr. Mehta, when did you come to the United States
12 A I first came October, 1971.
13 Q Is that the last time you came to the United States?
14 A Yes, sir.
15 Q You have been here ever since?
16 A Yes, sir.
17 Q The government is showing a statement here allegedly taken from a Mr.
18 Sabino Robert Alviggi in which he states that he was approached by your
19 son in 1972 and that he explained your son explained to Mr. Alviggi
20 that his father was coming to the United States. Were you coming to
21 the United States in 1972?
22 A No, sir, I was here from October 14, 1971.
23 Q To your knowledge, has your son ever worked for the Joule Technical
24 Corporation?
25 A I have no knowledge of that at all.
26 Q I see. Have you ever worked as a clerk, temporary clerk for the Joule

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 Technical Corporation?
2 A Never.
3 MR. REINER: No further questions.
4 IMMIGRATION JUDGE: Do you deny that you ever, ^{work} for Corporation in any
5 capacity, whatsoever, at any time?
6 RESPONDENT: Yes, my lord, I never worked.
7 IMMIGRATION Judge: Mr. Reiner, obviously the client is not in a position
8 to testify in regards to the accuracy of what said to Mr.
9 Alviggi by someone else. Now this son we're talking about here is
10 which son?
11 RESPONDENT:
12 IMMIGRATION JUDGE: And he is presently where?
13 RESPONDENT: In New York.
14 IMMIGRATION JUDGE: He's in New York. All right, he works for the New York
15 City Bureau of Budgets?
16 RESPONDENT: Yes, your honor.
17 IMMIGRATION JUDGE: Obviously, your ^{the} son is available to you, Mr. Reiner.
18 Now, this is issue at the moment. I will mark in evidence
19 MR. REINER: All I see is that Mr. Travers is attacking the character of my
20 client.
21 MR. TRAVERS: What's wrong with that?
22 MR. REINER: Well, there's nothing wrong if there is anything to attack but
23 I don't believe there is anything to attack.
24 MR. TRAVERS: You mean he has no character.
25 MR. REINER: No, no that he hasn't got a bad character. It would disqualify
26 him possibly for -

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1 IMMIGRATION JUDGE: I will examine at the close of this hearing all the
2 records.
3 MR. REINER: I'm not the judge here, only-
4 IMMIGRATION JUDGE: Just a minute, don't make speeches, Mr. Reiner. I'm
5 going to mark this report together with its attachments as it is
6 with us including the affidavit.
7 MR. REINER: I will object.
8 IMMIGRATION JUDGE: I'll will record it. It may depend on
9 upon whether Mr. Alviggi is presented for examination but that's it's
10 admissible I have no doubt even without cross-examination. It really
11 becomes a question of how much should be accorded to it if any.
12 Incidentally, you don't the present availability of the witness
13 Alviggi as I take it?
14 MR. TRAVERS: No, not at the present time.
15 IMMIGRATION JUDGE: Report..and its attachments as EXHIBIT NO. 12.
16 All right, Mr. Travers.
17 MR. TRAVERS: Yes, sir. Now I have a G325-A which was filed May 1, 1974
18 in connection with this motion and I ask you if this is your- in
19 connection with this application. Well, he had a prior motion. The
20 motion to - the 245 as a law clerk I believe it was-
21 IMMIGRATION JUDGE: That was dated when?
22 MR. TRAVERS: May, 1974 I forget the exact date. May 1 maybe.
23 IMMIGRATION JUDGE: That's the day this was filled out.
24 MR. TRAVERS: I don't know.
25 IMMIGRATION JUDGE: That would be May 3, I believe
26 MR. TRAVERS:

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 MR. TRAVERS TO RESPONDENT:

2 Q Is this your signature? That's your signature?

3 A Yes.

4 IMMIGRATION JUDGE: That's the one I believe was sworn to before me on
5 the 3rd. of May. Is that right?

6 RESPONDENT: Yes, sir.

7 IMMIGRATION JUDGE: Keep your voice up? All right.

8 MR. TRAVERS TO RESPONDENT:

9 Q Mr. Mehta, I don't see anything on here about having been involved in
10 the import business in your prior application. It says that you were
11 an attorney from 41 to 71. Is that correct on the?

12 A I was practicing occasionally income tax and sales tax. I was not
13 practicing in the courts of law. There are separate for all,
14 separate rules for practicing in the court, the sales tax.

15 Q But you said in one of the other application that, I believe that you
16 had on another application said that during that period of time you
17 were working for the Mehta Paper Company. /you say you were self-
18 employed practicing attorney. Can you explain that?

19 A As I said, yes as I said, sir there is allowed
20 to do business with people also. It is not restricted. income
21 tax and I have been doing that occasionally income tax and sales tax.
22 Now, import is a business
23 and I can prove. it. I have the documentary evidence
24

25 IMMIGRATION JUDGE: Where are these documents that you supposedly speaking
26 about?

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 RESPONDENT: I'll get them from India.

2 IMMIGRATION JUDGE: You don't have to -

3 MR. TRAVERS: I offer this as an exhibit.

4 RESPONDENT: I have nothing here, your honor, as I did not come here with
5 such an intention. I have my also.

6 IMMIGRATION JUDGE: All right, I'll mark the -

7 RESPONDENT: And it was not to show --

8 MR. REINER: Could you repeat your answer? It was not what?

9 RESPONDENT: It was not relevant to show

10 IMMIGRATION JUDGE: Is that right. It's not for you to determine what's
11 relevant. It's for you to put down the truth not what suits you at
12 any particular time or what seems to you to be relevant. It's for you
13 to submit what we ask for. In any event, the-remark-as-to relevancy
14 is irrelevant. All right, Mr. Travers.

15 MR. TRAVERS TO RESPONDENT:

16 Q Now, do you recall in September 1974 two investigators visited you at
17 the Broadway driving school, 86-59 Broadway at Elmhurst?

18 A Yes.

19 Q And was this September 18, 1974?

20 A September 18, 1974, I don't think I was there. It was before that.

21 I met Mr. Scalcione and Mr. They were there in August.

22 Q They were there investigating?

23 A Yes.

24 Q And two investigators went there, Mr. Scalcione and Mr. they
25 interviewed you?

26 A Yes, sir.

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 Q With regard to your?
2 A My work with Mr. Grossman.
3 Q And the work you were doing?
4 A Yes.
5 Q And they spoke to other people in the office?
6 A Yes.
7 Q Other than yourself?
8 A Yes.
9 Q You worked there alone?
10 A I worked there alone.
11 Q And you had no secretary?
12 A No.
13 Q I have a copy of the, excuse me, one more question. They also have
14 in here another name. Do you have another name you are known by?
15 A Dhirubhai, I always in India.
16 Q You have Dhirubhai Jinabhai Shri. Is that a different name that you have?
17 A No, it is in my passport. It is I am not known by any
18 other name. This was the name the parents mostly give, nickname some-
19 thing like that/
20 but I have, it is in the passport and I have been always using it.
21 MR. TRAVERS: Your honor, I offer the report of the investigation as an
22 exhibit. This report is dated September 24, 1974.
23 IMMIGRATION JUDGE: Show it to Mr. Reiner? I find that I have a, made a
24 mistake as to numbering./ I'm making some changes in the numbering.
25 Anyway, I'm marking the I-526 as previously indicated would be 9, I'm
26 going to make that EXHIBIT NO. 14. This will be EXHIBIT NO. 14, the

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1 526. Now, I may have made one other error but it's not significant.
2 MR. REINER: The 526 is not exhibit 9, sir?
3 IMMIGRATION JUDGE: That's right, it's exhibit 14, exhibit 9 is something
4 else to worry about.
5 MR. REINER: Then exhibit 13 you still have open?
6 IMMIGRATION JUDGE: Exhibit 13 -
7 MR. REINER: This is investigator's report, no?
8 IMMIGRATION JUDGE: Exhibit 13 is the G-325A of 5/1/74.
9 MR. REINER: Oh, I see. Do you have exhibit 10?
10 IMMIGRATION JUDGE: No.
11 MR. REINER: Because you have already some other exhibits.
12 IMMIGRATION JUDGE: That's dated 2/14. That will be EXHIBIT NO.
13 15 the report of September 24th. 74.
14 All right, Mr. Travers.
15 MR. TRAVERS TO RESPONDENT:
16 Q Mr. Mehta, do you know Mehta?
17 A Yes, he is my brother -
18 Q And is he also applying for permanent resident in the United States
19 A He is His name is
20 He uses our father's name.
21 Q That's your brother though?
22 A Yeh.
23 Q Is he apply^{ing}/for permanent resident in the United States?
24 A I have no knowledge because since he has not come to me.
25 Q He hasn't come to you?
26 A No. --

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 Q When was the last time you saw him?
2 A 10th July 73 when my sister came from India. That was the/day I saw
3 him.
4 Q Doesn't he live in Queens in Jamaica Queens?
5 A Yes, he does, he does.
6 Q You live in Kew Gardens?
7 A Yes.
8 Q You mean you-haven't seen your brother since 1973?
9 A Since 1973, July 10th.
10 Q And your brother is not applying as an investor for
11 Messenger Service?
12 A I have
13 Q You expect us to believe that you and your brother live in the same
14 part of the City of New York and you have not seen of your
15 brother since 19 7 ?
16 A Yes, your honor.
17 Q Why haven't you spoken to your brother?
18 A If you please allow, your honor, my father died in 1963 and he was the
19 youngest and I brought him up. He expects just like father I must help
20 him in every way I can. He expects too much of me —
21 I cannot help him in anyway. He is very wlich that and he not
22 see me.
23 IMMIGRATION JUDGE: All right, that's a sufficient explanation.
24 MR. TRAVERS TO RESPONDENT:
25 Q Now, you had this Mehta Paper Company I believe it is in India?
26 A Yes.

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1 Q And you left there in 1971?
2 A
3 Q I'm sorry what?
4 A After the war the Mehta Paper -
5 Q After the war, you're saying the war you have to clarify when you
6 refer to the war?
7 A Yeh, 1945.
8 Q 1945, so World War II.
9 A started coming down.
10 Q Are you referring to World War II, sir?
11 IMMIGRATION JUDGE: Wait a minute?
12 RESPONDENT: Mehta Paper Mill did not fare well. The people started getting
13 imported paper of all kinds. In an effort to change it over to business
14 of import business of other kind we made the into a
15 Company and then it was closed.
16 MR. TRAVERS TO RESPONDENT?
17 Q When was it closed?
18 A was 1956 -
19 Q So the place hasn't been in business since 1956?
20 A Which place?
21 Q The Mehta Paper Company?
22 A Yes, it was not -
23 Q You've been telling us all the time that 1971 is the date that you weren't?
24 A I, I have not said that my -
25 Q I'll show you. I have to apologize I thought that I had -
26 MR. TRAVERS: I thought that I had seen 1971 as the date that he left the

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 the Paper Mills and I don't see anything in the file at this time.
2 I thought that I had seen it.
3 IMMIGRATION JUDGE: All right, anything else now?
4 MR. TRAVERS TO RESPONDENT:
5 Q Mr. Mdhta, the American Consul in Bombay, India has conducted inquiry
6 in regard to your, you in the general areas, specifically Navsari
7 and Ahmedabad and they say that they never heard of the Mehta Paper Mills
8 Limited in that area. And they also stated they believe that you did
9 not have a good practice of law in Ahmedabad. I show you the
10 Consulate report
11 A I did not have any kind of special law practice. There wasn't anything
12 substantial.
13 MR. REINER: Maybe just for a second.
14 he just made a statement. He said both are true. Now there were two
15 statements in the -
16 IMMIGRATION JUDGE: Now listen, all right, go ahead, Mr. Mehta if you have
17 anything else to say. Now, Mr. Reiner, you've seen this report that
18 Mr. Travers is referring to. I take it you're going to offer that?
19 MR. TRAVERS: Yes, sir, I just want to ask-Mr. Mehta -
20 MR. TRAVERS TO RESPONDENT:
21 Q Now, Mr. Mehta, you wish to add something about the contents of that
22 memorandum?
23 A Yes, your honor.
24 Q Do you have any comments upon it? I'm referring now to the Consulate
25 memo of February 12, 1975?
26 A The Paper Mill is nonexistent it is true. I never claimed this to you.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 Q That's the only comment you have upon this report?
2 A You want to discuss it with your honor?
3 Q You don't have to say anything. I'm not asking you to make a comment.
4 I'm just giving you an opportunity to make a comment.
5 A I want to understand good practice -
6 IMMIGRATION JUDGE: Well, what is it you want to say? What did you just say?
7 RESPONDENT: I want to understand what they mean by a good practice?
8 IMMIGRATION JUDGE: Well, what do you mean? You said both are true when this
9 was first.
10 RESPONDENT: Yeh, it is true.
11 IMMIGRATION JUDGE: Well, you didn't have an extensive practice?
12 RESPONDENT: Yes, I did not have.
13 IMMIGRATION JUDGE: All right, what do you have?
14 RESPONDENT: It's true.
15 IMMIGRATION JUDGE: Well, what kind of practice did you have?
16 RESPONDENT: It was personal sales tax and income tax practice.
17 IMMIGRATION JUDGE: Was that your main source of income?
18 RESPONDENT: No.
19 IMMIGRATION JUDGE: What was your main source of income?
20 RESPONDENT: Business.
21 IMMIGRATION JUDGE: Business, other than legal business.
22 RESPONDENT: Yes.
23 IMMIGRATION JUDGE:
24 RESPONDENT:
25 IMMIGRATION JUDGE: All right, I'll mark this, Mr. Reiner, you have no
26 objection?

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 MR. REINER: No objection, your honor.

2 IMMIGRATION JUDGE: To be EXHIBIT NO. 16. All right, do you have anything

3 else at this point?

4 MR. TRAVERS: I'd like to ask just one or two questions.

5 MR. TRAVERS TO RESPONDENT:

6 A When you left India to come to the United States in October, 1971, what

7 kind of work were you doing at that time?

8 A Student Counselling.

9 Q Student Counselling in India?

10 A Yes.

11 Q And were you working for a firm?

12 A No.

13 Q You were working for yourself?

14 A Yes.

15 IMMIGRATION JUDGE: What do you call student counselling?

16 RESPONDENT: Students came with their qualifications and papers to ask me

17 as to what kind of line they would study.

18 IMMIGRATION JUDGE: And what was your background for that?

19 RESPONDENT: In India specific qualifications

20 is not required. It was my interest. I always used to go to the library

21 there to study, and all that.

22 IMMIGRATION JUDGE: Did you charge them? For these?

23 RESPONDENT: In India I charged them, not always for I never

24 charged them.

25 IMMIGRATION JUDGE: All right, this was -

26 RESPONDENT: It was not special or fixed fee I just let them pay whatever they

TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 want to pay for my regular work.

2 IMMIGRATION JUDGE: You would keep what? You'd find out what was available
3 in various schools or training centers?

4 RESPONDENT: Yes, my lord.

5 IMMIGRATION JUDGE: Mr. Travers.

6 MR. TRAVERS TO RESPONDENT:

7 Q When you left India what happened to your business?

8 A I told you I had closed the business.

9 Q You told me what?

10 A

11

12 Q Well, didn't you have people you had been counselling?

13 A

14 Q So you closed the business and stopped taking new people.

15 A No, I told them that when I return I will take them again.

16 Q When did you stop taking the people, at what point, in October of 1971
17 or was it sometime before that?

18 A I believe October. When I thought --

19 I didn't take more.

20 Q And did you own any real estate in ?

21 A Yeh. in

22 Q How about in October, before you came to the United States?

23 A Yes, I had land, a small place where my place of birth.

24 It's still there.

25 Q Did you sell any property before you left?

26 A No., nothing.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 IMMIGRATION JUDGE: Well, who has control of that property now, you?
2 RESPONDENT: My sister.
3 MR. TRAVERS: I have no other questions.
4 RESPONDENT: but my sister is married and she -
5 MR. TRAVERS: I have no other questions at this time.
6 MR. REINER: Judge, May I ask you, you have given me some time to present
7 additional evidence concerning A- his qualifications-
8 IMMIGRATION JUDGE: I'll give you whatever time is required between now
9 and the next session. I don't know how long that will be, probably
10 a month.
11 MR. REINER: I'd like to reserve my right to question my client when I
12 present the evidence.
13 IMMIGRATION JUDGE: Well, I would hope you would.
14 MR. TRAVERS: The Service at this time makes a motion to dismiss the
15 application 245 the respondent issued. I'm not sure he has complied
16 with the provisions of law which require that an investor have at least
17 20 years experience in the field.
18 IMMIGRATION JUDGE: That's why Mr. Reiner is asking for adjournment. So I'll
19 see what he has. I'll reserve until the hearing
20 is completed. I'm going to give him again.
21 MR. REINER: I would like to tell you, your honor, that this claim is not
22 a frivolous one.
23 IMMIGRATION JUDGE: Oh, Mr. Reiner. All right, this hearing is adjourned
24 until May 21, 1975, at Tuesday.
25 MR. REINER: You didn't say the hour.
26 IMMIGRATION JUDGE: All right, let me check that.

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TRANSCRIPT OF HEARING

United States Department of Justice — Immigration and Naturalization Service

1 THE HEARING IS ADJOURNED.

2

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4

I HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE
AND BELIEF THE FOREGOING PAGES NUMBERED 1 TO 98
ARE A COMPLETE AND ACCURATE TRANSCRIPT OF THE ABOVE
DESCRIBED PROCEEDING. (Several phrases were
inaudible.)

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Lucille L. Fry
Transcriber

May 11, 1976

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REQUEST FOR DETERMINATION THAT PROSPECTIVE IMMIGRANT IS AN INVESTOR
in order to be relieved from labor certification requirement
of Section 212(a)(14) of the Immigration and Nationality Act

Fill in with typewriter or print in block letters with ball-point pen. DO NOT LEAVE ANY QUESTION UNANSWERED. When appropriate insert "None" or "Not Applicable". If you need more space to answer fully any question on this form use a separate sheet of paper this size and identify each answer with the number of the corresponding question.

I hereby declare that I am seeking to become a lawful permanent resident of the United States for the purpose of engaging in a commercial or agricultural enterprise, and that I have invested, or am actively in the process of investing, in such enterprise capital totaling at least \$10,000. On the basis of such investment, I request that the labor certification requirement of Section 212(a)(14) of the Immigration and Nationality Act be considered not applicable to me. I am submitting this request as part of my application to become a lawful permanent resident of the United States.

1. Applicant's Family Name (Capital Letters) (First name) (Middle name) (Maiden name, if married woman)
LEHTA MADHUKANT (DHIRUBHAI J.

2. Birthdate (Month, day, year) Birthplace (City or town) (Country)
October 24, 1916 LAVSARI INDIA

3. Present Address (Number and street) (City or town) (Province or State, ZIP Code) (Country)
26-36 West New Gardens, NEW YORK, NY 11435 U.S.A.

4. Nature of Enterprise (Describe briefly) of Indian, Pakistani, West Indies, Guiana & American Spices, Grocery, Gifts, Handicrafts, Mango Pulp, Pickles, materials such as useful and domestic things for these nationalities.

5. Name and location of Enterprise, 168-22 Hillside Ave., Jamaica, NEW YORK, NY-11432

6. Check one: ☐ I have made the investment. ☐ I am actively in the process of making the investment.

7. The capital investment I made or am actively in the process of making consists of:
Cash \$261-60 LOAN from friends and Banks: Imported Handicrafts
Other \$1002 (describe) Order placed for Imports with Bombay Exporters
Other \$2569-60 (describe) Cash, Loans, Handicrafts as explained in the attached paper
TOTAL

8. Describe briefly how you will engage in the enterprise, including the title of any job you will hold in it and the number of hours per week you will devote to the job.
present GENIA International is a Registered Ownership Company which will be a Corporation. Title: OWNER/PROPRIETOR; 11-00 AM to 7-00 PM except Wednesdays Total 48 hours.

9. EXPERIENCE - List all jobs or training you have had which qualify you to engage in the enterprise:

Address of employer or trainer with please.

Name of job	Date started month year	Date left month year	Kind of business
affidavit			

Describe in detail duties you performed, including use of tools, machines, or equipment, No. of hours per week

Name and address of employer or trainer

Name of job	Date started month year	Date left month year	Kind of business

Describe in detail duties you performed, including use of tools, machines, or equipment, No. of hours per week

10. Was I in the International (Society for Advancement of Management) (Past member); Purchaser for SAYAJI Jubilee Cotton & Jute Mills Ltd.; Managing Director-LEHTA PAPER MILLS LTD.

11. Are there any other persons (professionals, journeymen, etc.) who have received BUSINESS; etc.

I have attached the following documentary evidence (check each box applicable):

- | | |
|--|---|
| ☐ Financial statements, such as balance sheet, or profit and loss statement. | ☒ Canceled checks. |
| ☒ License or other official authorization to engage in business in U. S. | ☒ Receipts. |
| ☒ Corporate charter or partnership agreement. | ☒ Lease or deed to premises. |
| ☒ Bank statement showing bank balance. | ☒ Business contracts. |
| ☒ Licenses received outside the U. S. | ☒ School records, certificates or diplomas. |
| ☐ Other (describe briefly) | |

13. IF YOUR NATIVE ALPHABET IS IN OTHER THAN ROMAN LETTERS, WRITE YOUR NAME IN YOUR NATIVE ALPHABET BELOW:

Handwritten signature in native script

Signature of Applicant

Handwritten signature

Date of Signature APRIL 21, 1975

14. (Signature of person preparing form, if other than applicant.) I declare that this document was prepared by me at the request of the applicant and is based on all information on which I have any knowledge.

Handwritten signature

Date: 4/22/75

Address of person preparing form, if other than applicant

Handwritten address

Occupation:

Handwritten occupation

INSTRUCTIONS READ INSTRUCTIONS CAREFULLY

1. General. - An alien seeking to live in the United States for the purpose of performing skilled or unskilled labor may become a lawful permanent resident of the United States only if the Secretary of Labor has issued a certification in the alien's behalf. Such certification may be issued only if the Secretary of Labor has determined that (a) there are not sufficient workers in the United States who are able, willing and available for the contemplated work and (b) the employment of the alien will not adversely affect the wages and working conditions of workers in the United States..

Certain persons such as close relatives of U. S. citizens or of lawful permanent resident aliens are exempt from the labor certification requirement. Also certain refugees are exempt from this requirement.

In addition, the requirement for a certification by the Secretary of Labor is not considered to be applicable to a person who establishes that he is seeking to reside in the United States for the purpose of engaging in a commercial or agricultural enterprise in which he has invested, or is actively in the process of investing, capital totaling at least \$10,000, and that he has had at least one year's experience or training qualifying him to engage in such enterprise.

If you believe that you qualify as an investor within the preceding paragraph and you desire to request a determination to that effect so that you will not be considered subject to the labor certification requirement, execute and submit this form with the prescribed supporting documents.

2. Where to submit request. - If you are in the United States you may submit the request on this form to an office of the Immigration and Naturalization Service only if you are eligible to apply for adjustment of status to that of a lawful permanent resident on Form I-485. In such case this form must be attached to Form I-485 and must be submitted with it to the Service office having jurisdiction over your place of residence. In all other cases you may submit the request to the American Consulate or Embassy at which you intend to apply for an immigrant visa.

3. Supporting Documents. - The following supporting documents must be submitted with this form:

a. Evidence that you have invested or are actively in the process of investing capital totaling \$10,000 in an enterprise located or to be located in the United States. Such evidence may be in the form of cancelled checks, receipts, bank letters, etc.

Also

b. Evidence that you have established or are actively in the process of establishing a commercial or agricultural enterprise in the United States. Such evidence may consist of a corporate charter, partnership agreement, license or other official authorization to engage in business, bank letters, financial statement, contracts.

Also

c. Evidence that you have arranged for a place in the United States at which to operate the enterprise. Such evidence may consist of a deed or lease or option to purchase or rent.

Also

d. Evidence that you are qualified to engage in the enterprise. This evidence may consist of letters from employers or trainers by whom you were employed or trained in jobs which qualify you to engage in the enterprise, describing the title and duties of the job including tools and equipment used, the date you started and terminated such job, and the number of hours per week you worked; letters from former business associates, contracts, invoices and other documents establishing that you have engaged in a similar enterprise, the size and location of such enterprise and the period you were so engaged; certificates, degrees, professional or journeyman licenses or other documents indicating you have been found qualified to engage in an occupation or business related to the enterprise in which you have invested or are actively in the process of investing.

4. Rules for Documents. - All supporting documents must be submitted in the original. If you desire to have the original returned to you, and if copies are by law permitted to be made, you may submit photostatic or typewritten copies. Photostatic copies unaccompanied by the original may be accepted if the copy bears a certification by an Immigration or consular officer that the copy was compared with the original and found to be identical. A foreign document must be accompanied by a translation, certified by the translator as to the accuracy of the translation and as to his competency to translate.

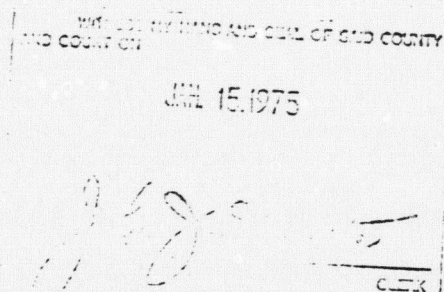
5. PENALTIES. - Severe penalties are provided by law for knowingly and willfully falsifying or concealing a material fact or using any false document in the submission of this form. Also a false representation may result in the denial of your application for status as a permanent resident or any other application you may make for any benefit under the immigration laws of the United States. Any statement submitted with this form is considered part of the form.

Business Certificate

I HEREBY CERTIFY that I am conducting or transacting business under the name or designation
of **GEETA International**
at **168-22 Hillside Avenue, JAMAICA, NEW YORK, NY 11432**
City or Town of **Queens, NEW YORK** County of **QUEENS, NEW YORK** State of **New York**.

My full name is **MADHUKANT J MEHTA**
and I reside at **80-36 138st Kew Gardens, NEW YORK, NY 11435**

I FURTHER CERTIFY that I am the successor in interest to
the person or persons heretofore using such name or names to carry on or conduct or transact business.



IN WITNESS WHEREOF, I have this **15th** day of **JANUARY** **1975**, made
and signed this certificate.

Madhukant J. Mehta

* Print or type name.

* If under 21 years of age, state "I am _____ years of age".

STATE OF NEW YORK
COUNTY OF **Queens**

} ss.:

On this **15** day of **January** **1975**, before me personally appeared

MADHUKANT J. MEHTA

to me known and known to me to be the individual described in and who executed the foregoing
certificate, and he thereupon **he** duly acknowledged to me that he executed the same.

Thomas B. Beaulieu

THE CITY OF NEW YORK
PLIANCE WITH PROVISIONS OF

THE HEALTH CODE AND REGULATIONS THEREUNDER

ON CONDITION OF COM-

NOT TRANSFERABLE

PERMIT

POST CONSPICUOUSLY

TO CONDUCT A RETAIL FOOD
NON-PROCESS EST.

846892

EXPIRES
MAR 31, 1976

FEE
\$50



APR 1 '75

DATE OF ISSUANCE

CHIEF, DIVISION OF PERMITS

SPICES, HERBS

COMMISSIONER OF HEALTH
RF 243-100M-131076 (73)

PERMIT NO.

60- 846892



Finance Administration
Dept. of Tax Collection

75-76

FOR OFFICE USE

2/8/1975

49 BOOK 201

NAME OF OWNER
CORPORATION

LAST NAME FIRST NAME INITIAL

MEHTA, MADHUKANT J.

TRADE NAME GEETA INTERNATIONAL (GROCERY)

STREET ADDRESS 168-22 HILLSIDE AVENUE

CITY, STATE JAMAICA, N. Y. 11432

IS LICENSE MUST BE POSTED AND VISIBLE TO ALL CUSTOMERS
ON TERMINATION OF BUSINESS, SEE RULES AND REGULATIONS ON REVERSE SIDE.

DO NOT DETACH - RETURN BOTH COPIES

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE - SALES TAX BUREAU

CERTIFICATE OF AUTHORITY

IDENTIFICATION NUMBER

058-50-8588-59

(USE THIS NUMBER ON ALL RETURNS
AND CORRESPONDENCE)



BUSINESS NAME GEETA International

BUSINESS ADDRESS 168-22 Hillside Ave., Jamaica, NY-11432

CIG. TAX ADULT UNIT G

February 1, 1975 - January 31, 1976

THE CITY OF NEW YORK
LICENSE TO ACT AS RETAIL DEALER IN CIGARETTES IN THE CITY OF NEW YORK

ADDRESS of Premises where cigarettes are sold, or LICENSE PLATE number
if sold from mobile unit.

STREET NO. OR
PLATE NO.

STREET NAME

CITY, STATE

ZIP CODE

Pursuant to Title D of Chapter 46 of the Administrative
Code, the person named herein is licensed as a Retail
Dealer in cigarettes

LICENSE NO.

ANNUAL FEE

062310-8

2.00

GROCERY, SPICES, GIFTS

TYPE OF BUSINESS OR USE OF VEHICLE

FINANCE ADMINISTRATION

REPORT VALID LICENSE AS OF

BOOTLEGGING OR

IMPROPER SALE OF

CIGARETTES TO:

CIGARETTE

ENFORCEMENT

TEL. 566-8895

CIGARETTE

LICENSE

INFORMATION

CALL

TEL. 566-8895

FFH5 1975

DEPUTY FINANCE ADMINISTRATOR

NOT VALID UNTIL
STAMPED BELOW

VALID VOID
QUINCY DISTRICT OFFICE
SALES TAX SECTION
UNLESS
MARCH 1, 1976

STATE OF NEW YORK
DEPARTMENT OF

TAXES

24

In consideration of the sum of Ten thousand two hundred (\$10,200)

Maya Boutique, gifts & Indian spices Inc. located at 168-28 Hillside Av.

Jamaica, N.Y. have sold this day to Geeta International Co. owned by

Mr. Madhukant J. Mehta living at 80-36 138 St. Kew Gardens N.Y. the following:

#1 The lease for store located at 168-28 Hillside Av. Jamaica N.Y. made between

Charles Blum as landlord and Issac Chaudri and subsequently transferred

by Mr. Chaudri to Maya Boutique Inc., said lease expiring July 31, 1976 and

having a monthly rental of \$350.00 per month till expiration. Maya Boutique

Inc. hereby transfers the security deposits of \$700.00 held by Mr. Charles Blum

to Mr. Mehta and will so inform the landlord how the landlord's permission

to transfer said lease. All conditions of said lease will remain in effect.

#2 Fixtures in store consisting of furniture cabinets, scales, counters etc.

having a value of \$500.00 and that being the price included in total consideration.

#3 Bulk goods consisting of mango pulp, Indian spices, lentins, flours etc.

having a total wholesale value of \$8,825.00. Maya Boutique Inc. represents

that said goods are free from all liens and encumbrances.

#4 The rent for said premises located at 168-28 Hillside Av. Jamaica N.Y.

being due on the first day of each month and having been paid by Maya Boutique

Inc. and that Mr. Mehta agrees to pay to

Maya Boutique Inc. of \$10,200.00 and 10% of the rent

Payment for above transaction will be as follows:

\$8,825.00 by certified check drawn on First National City Bank of Jan. 20, 1975

MAY BOUTIQUE INC.
168-22 Hillside Av

January 15 1975

Mr. Charles Blum
AA & M Mgmt Inc.
75-09 Main St.
Flushing N.Y.

Dear Mr. Blum

As per telephone conversation please be advised that we have this day
transferred our lease and security of \$700.00 to Mr. Madhukaat Mehta. OF GEETA INTERNATIONAL

Thanking you for your consideration we remain ;

Sincerely,

Harish Gupta
President

SIGNED BEFORE ME ON
THIS 20th day of
January 1975
Louis D. Theodorou

LOUIS D. THEODOROU
NOTARY PUBLIC, State of New York
Qualified in Queens County
Commission Expires March 30, 1975

AR-247

BILL OF SALE

JANUARY 15, 1975

WE HAVE THIS DAY SOLD TO MR. MADHUKANT MEHTA THE LEASE AND BULK GOODS AND FIXTURES THAT ARE PRESENTLY ON PREMISES AT 168-28 HILLSIDE AV. JAMAICA NEW YORK 11432 FOR A TOTAL PRICE OF TEN THOUSAND TWO HUNDRED DOLLARS (\$10,200.00) H2

SIGNED BEFORE
ME ON THIS 20th
DAY OF JANUARY 1975
Louis D. Theodorou

MAYA BOUTIQUE, GIFTS AND INDIAN SPICES INC.

BY

Harish Gupta

PRESIDENT

LOUIS D. THEODOROU
NOTARY PUBLIC, State of New York
No. 41-1512335
Qualified in Queens County
Commission Expires March 30, 1975

The current State of Affairs of India Inter. Total Balance as of 4-8-1975

1. Amount invested and being invested is :-

\$ 1856	Salary portion	
400	Master Charge of City Bank	
1044	Air France & Air India Air MCO REFUNDS	
3000	Loan from Tandon out of which 1500 paid.	3300.00
		3000.00
300	Travellers' Checks saved	
800	Loan from Mahendra S. Patel	
500	Loan from Satish Kinariwala	
1500-60	Imported Handicrafts instock at present being sold.	
2161	Loan from First National City Bank	5261-60
1002	Order placed with PHOENIX (INDIA) for imports	
	Grand Total	1002
	as of now \$	12563-60
TOTAL INVESTMENTS IN BUSINESS.		

2. FIRST NATIONAL CITY BANK STATEMENTS SHOW

Balance as of 4-8-1975	Debit	\$14,701-72	CREDIT
		3,691-56	\$ 18,393-28
		18,393-28	18,393-28

3. Our purchases beginning January 15, 1975 are from various wholesalers and importers as well as indigenous suppliers of all Nationalities so also our customers; some of whom are :-

- | | |
|--|---|
| <ul style="list-style-type: none"> Colebeck Inc., Heckmeyer Inc., Meena International Inc., Bazzini Inc., House of Spices India Inc., House of FODERA & Sons, Inc., Kalustyan California ALMOND Growers Asscn., Allen Office Furniture Jamaica Tobacco & Candy Maya Cigarettes & Candy Supreme Oil Company Ash Paper Products | <ul style="list-style-type: none"> Sadana Bros; Baltimore, MD. Saheen Food Products R.R. Imports Kem Moon India Appliances Damascus Bakery Inc., Brox Terminal Market Continental Exchange Keen International (Music) PHOENIX India Exporters Coke, Seven Up; Pepsi & others. Famous Overseas Corpn. et etc. |
|--|---|
- MINIGRIP INC.,
We also have been allowed credits on our purchases of all types by American & all other Corporations.

MAYA Business purchased for \$ 10,928
Paid till date 7.598
Additional purchases over parties.

8,000 worth from above

4/22/75

A. K. K. K.

[Handwritten Signature]

Phone : 294517

niranjan i. raval

7, "SHREE SAN"
189, BACKBAY RECLAMATION.

BOMBAY 20 23rd June 1975.

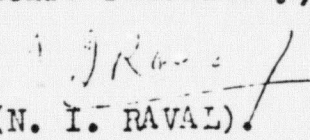
REPUBLIC OF INDIA
STATE OF MAHARASHTRA
CITY OF BOMBAY
CONSULATE GENERAL OF THE
UNITED STATES OF AMERICA

Mr. Madhukant J. Mahta was buying Materials,
Machine Parts and Chemicals etc. for our
Shree Sayaji Jubilee Cotton & Jute Mills
Company Limited-SIDHPUR, Gujarat State
during the years: 1955-57 and also he was
dealing in our Mills Cloth and Yarn. He
had a Paper Mill at Navsari, (Gujarat State)
which was later on closed after he moved
to Ahmedabad.

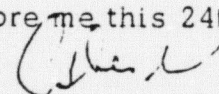
I know these personally and state it from
my own knowledge.

Signed Before me.

Yours faithfully,


(N. I. RAVAL).

Subscribed and sworn to before me this 24th day of
June 1975.


CONSUL GENERAL
BOMBAY

Ex. 18
AR-270

CHANDRAKANT BAKUBHAI

PHONE : RES 185178

OFF 32123

The Monogram Mills Co Ltd.,
RAKHIAL ROAD.

AHMEDABAD-380023

31st May 1975.

TO WHOMSOEVER IT CONCERNS.

To the best of my knowledge, Mr. Madhukant J. Mehta was in business of cotton textiles inland as well as Exports of M/s. Sayaji, Jubilee Cotton and Jute Mills Co. Ltd., Sidhpur, of which I was a Director on the Board of Directors at the time. He also procured Chemicals and other materials required by that Company.

As I recall the period of his business activities as mentioned earlier was 1955-57.

I wish him every success.

- Chandrakant Bakubhai

(Chandrakant Bakubhai)

EX. 19
AR-271

BALANCE SHEET
GEETA INTERNATIONAL
MADHUKANT J. MEHTA
Jamaica, N. Y.

As at December 31, 1975

Assets

Cash in bank		\$ 1,357.99
Cash on hand		21.17
Inventory (submitted by management)		.094.41
Deposits as security:		
Rent	\$700.00	
Telephone	100.00	
Electricity	100.00	900.00
Furniture & Fixtures	\$1,289.33	
Less: Accumulated Depreciation	116.03	<u>1,173.75</u>
Total Assets		<u>\$12,547.32</u>

Owners Equity

Capital, M. Mehta, Jan. 15, 1975	\$12,233.30
Income earned Jan. 15, 1975 - Dec. 31, 1975	5,763.16
	<u>\$17,996.46</u>
Drawings - M. Mehta - Jan. 15, 1975- Dec. 31, 1975	5,449.14
Capital - M. Mehta, Dec. 31, 1975	<u>\$12,547.32</u>

This statement is prepared on a cash basis as all bills are paid when due and all orders are paid on a cash on delivery basis. This statement is based on an examination of the books and records without independent verification of assets and liabilities, therefore no opinion is rendered.

NO AUDIT WAS PERFORMED IN PREPARATION OF THIS STATEMENT

BALANCE SHEET
 GEETA INTERNATIONAL
 Madhukant J. Mehta
 168-22 Hillside Ave.
 New York, N. Y. 11432

As of Jan. 15, 1975

Assets

Cash	\$1,305.30
Inventory	9,553.00
Deposits as Security:	
Rent	700.00
Furniture & Fixtures	500.00
Prepaid Rent	<u>175.00</u>

Total Assets	<u>\$12,233.30</u>
--------------	--------------------

Liabilities and Owners Equity

Owners Equity	<u>\$12,233.30</u>
---------------	--------------------

Total Liabilities and Owners Equity	<u>\$12,233.30</u>
-------------------------------------	--------------------

Source of funds invested:

Personal funds	\$ 3,600.00	
Personal loan from Mr. Tandon	3,000.00	{ repaid in 197
Personal loan from Mahendra Sipatel	800.00	{ repaid in 197
Personal loan from Satish Kinariwala	500.00	{ repaid in 197
Loan from Maya Boutique, Inc. on sale of business to Geeta	<u>4,333.30</u>	(paid in 1975
	<u>\$12,233.30</u>	

The above information is based on the sales contract from Maya Boutique to Geeta International, examination of the records for payments made in 1975 and information supplied by Madhukant J. Mehta.

INCOME STATEMENT
 GEETA INTERNATIONAL
 MADHUKANT J. MEHTA
 Jamaica, N. Y.
 For the period Jan. 15, 1975 to
 Dec. 31, 1975

Sales - Groceries		\$46,729.43
- Other		<u>504.03</u>
Total Sales		\$47,233.46
Cost of Goods Sold		
Inventory - Beginning	\$ 9,553.00	
Purchases	<u>34,672.19</u>	
Cost of Goods Available for Sale	<u>\$44,225.19</u>	
Inventory - Ending (submitted by Management)	<u>9,094.41</u>	
Cost of Goods Sold		<u>335,130.78</u>
Gross Profit on Sales		<u>\$12,102.68</u>
Operating Expenses:		
Rent	4,100.00	
Electricity	763.21	
Office & Telephone	266.52	
Advertising	220.00	
Licenses	77.00	
N.Y.C. Rent & Occupancy Tax	189.75	
Professional Fees	50.00	
Bank Charges	556.96	
Depreciation	<u>116.08</u>	
Total Operating Expenses		<u>6,339.52</u>
Net Income		<u><u>\$ 5,763.16</u></u>

This statement is prepared on a cash basis as all bills are paid when due and all orders are paid on a cash on delivery basis. This statement is based on an examination of the books and records without independent verification of assets and liabilities, therefore no opinion is rendered.

NO AUDIT WAS PERFORMED IN PREPARATION OF THIS STATEMENT

Service Center

Date of This Notice

Identifying Number

Document Locator Number

Form Number Tax Period

1040

DEC 31 1974

If you inquire about
your account, please
refer to these
numbers or attach
a copy of this notice

RECEIVED 30 7412 57
TREASURY DEPT
2000 136TH ST NEW YORK NY 10035

STATEMENT OF ADJUSTMENT TO YOUR ACCOUNT

OVERPAYMENT ON ACCOUNT BEFORE ADJUSTMENT

\$142.00

ADJUSTMENT COMPUTATION

TAX- INCREASE

192.00

CREDITS- INCREASE

95.00

NET ADJUSTMENT CHARGE

97.00

OVERPAYMENT

\$45.00

OUR TAX REBATE HAS BEEN RECOMPUTED BECAUSE OF THIS ADJUSTMENT.

Exhibit 23
792
1/13/75

275

1040

U.S. Individual Income Tax Return

1974

the year January 1-December 31, 1974, or other taxable year beginning 1974, ending 19

Please print or type	Name (If joint return, give first names and initials of both)	Last name	COUNTY OF RESIDENCE	Your social security number
	MADHUKANT J	MEHTA	Queens	058 50 8588
	Present home address (Number and street, including apartment number, or rural route)		Spouse's social security no.	
	80-36 138st Kew Gardens			
City, town or post office, State and ZIP code			Occupation	Yours ▶ LAW ASSISTANT
NEW YORK, NY-11435			Spouse's ▶	

Filing Status (check only one)

- 1 ☒ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶
4 ☐ Unmarried Head of Household (See instructions on page 5)
5 ☐ Widow(er) with dependent child (Year spouse died ▶ 19)

Exemptions

Regular / 65 or over / Blind

- 6a Yourself . . . ☒ ☐ ☐ Enter number of boxes checked ▶ 1
b Spouse . . . ☐ ☐ ☐
c First names of your dependent children who lived with you _____
d Number of other dependents (from line 27) . . . ▶
7 Total exemptions claimed . . . ▶ 1

- 8 Presidential Election Campaign Fund . . . Do you wish to designate \$1 of your taxes for this fund? . . . ☒ Yes ☐ No
If joint return, does your spouse wish to designate \$1? . . . ☐ Yes ☐ No

Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Income	9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see instructions on page 3.)	9	4000	
	10a Dividends (on pages 6 and 13) \$ 10b Less exclusion \$ Balance ▶	10c		
	(If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)			
	11 Interest income. [If \$400 or less, enter total without listing in Schedule B. If over \$400, enter total and list in Part II of Schedule B.]	11	10	80
	12 Income other than wages, dividends, and interest (from line 38)	12		
	13 Total (add lines 9, 10c, 11, and 12)	13	4010	80
	14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 43)	14	659	
15 Subtract line 14 from line 13 (adjusted gross income)	15	3351	80	

- If you do not itemize deductions and line 15 is under \$10,000, find tax in Tables and enter on line 16.
• If you itemize deductions or line 15 is \$10,000 or more, go to line 44 to figure tax.
• CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ☐ and see instructions on page 7.

Tax, Payments and Credits	16 Tax, check if from: ☒ Tax Tables 1-12 ☐ Tax Rate Schedule X, Y, or Z	16	5	
	☐ Schedule D ☐ Schedule G OR ☐ Form 4726			
	17 Total credits (from line 54)	17		
	18 Income tax (subtract line 17 from line 16)	18		
	19 Other taxes (from line 61)	19		
	20 Total (add lines 18 and 19)	20	5	
	21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a	745	60
b 1974 estimated tax payments (include amount allowed as credit from 1973 return)	b			
c Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	c			
d Other payments (from line 65)	d			
22 Total (add lines 21a, b, c, and d)	22	745	60	

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS	23		
	(Check here ☐ if Form 2210, Form 2210F, or statement is attached. See instructions on page 7.)			
	24 If line 22 is larger than line 20, enter amount OVERPAID	24	740	60
	25 Amount of line 24 to be REFUNDED TO YOU	25	740	60
	26 Amount of line 24 to be credited on 1975 estimated tax. ▶ 26			

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

Sign here

Your signature

Date

Preparer's signature (other than taxpayer)

Date

Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Address (and ZIP Code) Preparer's Emp. Ident. or Soc. Sec. No.

EXHIBIT

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Is dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
					\$	\$

27 Total number of dependents listed in column (a). Enter here and on line 6d

Part I Income other than Wage, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28		
29 Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29		
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30		
31 Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31		
32 Farm income or (loss) (attach Schedule F)	32		
33 Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	33		
34 50% of capital gain distributions (not reported on Schedule D—see instructions on page 8)	34		
35 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see instructions on page 8)	35		
36 Alimony received	36		
37 Other (state nature and source—see instructions on page 8)	37		
38 Total (add lines 28, 29, 30, 31, 32, 33, 34, 35, 36, and 37). Enter here and on line 12	38		

Part II Adjustments to Income

39 "Sick pay." (From Forms W-2 and W-2P. If not shown on Forms W-2 or W-2P, attach Form 2440 or statement.)	39		
40 Moving expense (attach Form 3903)	40		
41 Employee business expense (attach Form 2106 or statement)	41	659	
42 Payments as a self-employed person to a retirement plan, etc.—see instructions on page 9	42		
43 Total adjustments (add lines 39, 40, 41, and 42). Enter here and on line 14	43	659	

Part III Tax Computation (Do not use this part if you use Tax Tables 1-12 to find your tax.)

44 Adjusted gross income (from line 15)	44	351	80
45 (a) If you itemize deductions, check here ☐ and enter total from Schedule A, line 41 and attach Schedule A	45	502	77
(b) If you do not itemize deductions, check here ☐ and enter 15% of line 44, but do NOT enter more than \$2,000. (\$1,000 if line 3 checked)			
46 Subtract line 45 from line 44	46	2849	03
47 Multiply total number of exemptions claimed on line 7, by \$750	47	750	
48 Taxable income. Subtract line 47 from line 46	48	2099	03

(Figure your tax on the amount on line 48 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16.

Part IV Credits

49 Retirement income credit (attach Schedule R)	49		
50 Investment credit (attach Form 3468)	50		
51 Foreign tax credit (attach Form 1116)	51		
52 Credit for contributions to candidates for public office—see instructions on page 9	52		
53 Work Incentive (WIN) credit (attach Form 4874)	53		
54 Total credits (add lines 49, 50, 51, 52, and 53). Enter here and on line 17	54		

Part V Other Taxes

55 Self-employment tax (attach Schedule SE)	55		
56 Tax from recomputing prior-year investment credit (attach Form 4255)	56		
57 Tax from recomputing prior-year Work Incentive (WIN) credit (attach schedule)	57		
58 Minimum tax. Check here ☐ if Form 4625 is attached	58		
59 Social security tax on tip income not reported to employer (attach Form 4137)	59		
60 Uncollected employee social security tax on tips (from Forms W-2)	60		
61 Total (add lines 55, 56, 57, 58, 59, and 60). Enter here and on line 19	61		

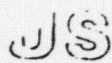
Part VI Other Payments

62 Excess FICA tax withheld (two or more employers—see instructions on page 9)	62		
63 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	63		
64 Credit from a Regulated Investment Company (attach Form 2439)	64		
65 Total (add lines 62, 63, and 64). Enter here and on line 21d	65		

Foreign Accounts Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ☐ Yes ☐ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

1040



Individual Income Tax Return

Y/C

1975

For the year January 1-December 31, 1975, or other taxable year beginning

1975, ending

19

Please place label on form you file. Make all necessary changes on label.	Name (If joint return, give first names and initials of both) DAVID HANAUER J.	Last name HANAUER	Your social security number 058 150 18588	For Privacy Act Notification, see page 2 of Instructions.
	Present home address (Number and street, including apartment number, or rural route) RD-36 138TH ST.		Spouse's social security no. 	
	City, town or post office, State and ZIP code NEW YORK N.Y. 11435		Occupation MR HANAUER	

Requested by Census Bureau for Revenue Sharing

A In what city, town, village, etc., do you live?
NEW YORKB Do you live within the legal limits of the city, town, etc.?
☒ Yes ☐ No ☐ Don't knowC In what county and State do you live?
County **QUEENS** State **N.Y.**

D In what township do you live? (See page 4.)

Filing Status	1 ☐ Single (check only ONE box)
	2 ☐ Married filing joint return (even if only one had income)
	3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here
	4 ☒ Unmarried Head of Household (See page 5 of Instructions)
	5 ☐ Qualifying widow(er) with dependent child (Year spouse died 19). See page 5 of Instructions.

Exemptions

6a Regular ☒ Yourself ☐ Spouse	Enter number of boxes checked 1
b First names of your dependent children who lived with you VANSAV	Enter number 1
c Number of other dependents (from line 27)	
d Total (add lines 6a, b, and c)	2
e Age 65 or over ☐ Yourself ☐ Spouse	Enter number of boxes checked
Blind ☐ Yourself ☐ Spouse	
7 Total (add lines 6d and e)	2

8 Presidential Election Campaign Fund	Do you wish to designate \$1 of your taxes for this fund? ☒ Yes ☐ No	If joint return, does your spouse wish to designate \$1? ☒ Yes ☐ No	Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.
---------------------------------------	---	--	---

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 3 of Instructions.)	9	
10a Dividends (See pages 7 and 14 of Instructions) \$	10b Less exclusion \$	Balance
(If gross dividends and other distributions are over \$400, list in Part I of Schedule B.)		
11 Interest income. [If \$400 or less, enter total without listing in Schedule B. If over \$400, enter total and list in Part II of Schedule B]	11	25
12 Income other than wages, dividends, and interest (from line 36)	12	3,074
13 Total (add lines 9, 10c, 11, and 12)	13	3,099
14 Adjustments to income (such as "sick pay," moving expenses, etc. from line 42)	14	100
15 Subtract line 14 from line 13 (Adjusted Gross Income) (If less than \$8,000, see page 8 of Instructions on "Earned Income Credit.")	15	2,999

- If you do not itemize deductions and line 15 is under \$15,000, find tax in Tables and enter on line 16a.
- If you itemize deductions or line 15 is \$15,000 or more, go to line 43 to figure tax.
- CAUTION. If you have unearned income and can be claimed as a dependent on your parent's return, check here ☐ and see page 7 of Instructions.

Tax, Payments and Credits	16a Tax, check if from: ☒ Tax Tables ☐ Schedule D	Tax Rate Schedule X, Y, or Z	16a	
	b Credit for personal exemptions (multiply line 6d by \$30)	Schedule G OR Form 4726	b	60
	c Balance (subtract line 16b from line 16a)		c	243
	17 Credits (from line 54)		17	
	18 Balance (subtract line 17 from line 16c)		18	243
19 Other taxes (from line 63)		19		
20 Total (add lines 18 and 19)		20	243	
21a Total Federal income tax withheld (attach Forms W-2 or W-2P to front)	21a			
b 1975 estimated tax payments (include amount allowed as credit from 1974 return)	b			
c Earned income credit	c	307		
d Amount paid with Form 4868	d			
e Other payments (from line 67)	e			
22 Total (add lines 21a through e)	22	307		

Pay amount on line 23 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Balance Due or Refund	23 If line 20 is larger than line 22, enter BALANCE DUE IRS. (Check here ☐ if Form 2210, Form 2210F, or statement is attached. See page 8 of Instructions.)	23	
	24 If line 22 is larger than line 20, enter amount OVERPAID.	24	64
	25 Amount of line 24 to be REFUNDED TO YOU.	25	64
	26 Amount of line 24 to be credited on 1975 estimated tax.	26	

If all of overpayment (line 24) is to be refunded (line 25), make no entry on line 26.

Sign here	<i>David Hanauer</i>	Date	4-3-76
	Preparer's signature (other than taxpayer)		Date
	<i>CPA</i>		279

Please attach Copy B of Forms W-2 here

Please attach Check or Money Order here

MADHUKANT J MEHTA

SS 058-50-8588

Statement

It was obligatory on my part to use my car to go to the downtown Office at 299 BWAY to report details of the work as well as forms and other legal papers.

I used the Car

Over 1000 miles and at 15¢ = \$ 150
Repairs etc. 196
Registration Insurance etc 181
Attended to PLI Institute
with no reimbursements 375

All told making \$659 taking 33% of the car expenses used etc.

Total Employee's Business expense is \$ 659.00

Madhukant J Mehta
Madhukant J Mehta

\$150 Books

139 E' Business Expense

569 Ed. Expense for attending to Institute Seminars etc.,

I have taken only 659 total for the expense though it has been much more.

14-1559686

LEON CROSSMAN

#1 Jones Street

Honolulu, New York

Wage and Tax Statement 1974

Copy C For
employee's records

FEDERAL INCOME TAX INFORMATION		SOCIAL SECURITY INFORMATION		STATE OR LOCAL INCOME TAX INFORMATION			
1	2	3	4	6	7	8	
Federal income tax withheld	Wages, tips and other compensation	FICA employee's tax withheld	Total FICA wages	State tax withheld	State wages paid	Name of state	
\$745.60	\$4,000.	\$232.00	\$4,000.	\$150.40	\$4,000.	N.Y.	
EMPLOYEE'S social security number		058-50-8588		EMPLOYER'S FICA tax on tips			
Madhukant J. Mehta		80-36 138th Street		Kew Gardens, N.Y. 11435			
STATUS: ☐ Full-time ☐ Part-time		EMPLOYER'S FICA tax on tips		EMPLOYER'S FICA tax on tips		N.Y. Information is being furnished to the Internal Revenue Service and appropriate State officials	
This statement is correct to the best of my knowledge and belief.		This statement is correct to the best of my knowledge and belief.		278			

Other Dependents	(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of \$750 or more?	(e) Amount YOU furnished for dependent's support. If 100% write ALL.	(f) Amount furnished by OTHERS including dependent.
						\$

27 Total number of dependents listed in column (a). Enter here and on line 6c

Part III Income other than Wages, Dividends, and Interest

28 Business income or (loss) (attach Schedule C)	28	3,074
29a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D)	29a	
29b 50% of capital gain distributions (not reported on Schedule D—see page 9 of Instructions)	29b	
30 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	30	
31a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E)	31a	
31b Fully taxable pensions and annuities (not reported on Schedule E—see page 9 of Instructions)	31b	
32 Farm income or (loss) (attach Schedule F)	32	
33 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 9 of Instructions)	33	
34 Alimony received	34	
35 Other (state nature and source—See page 9 of Instructions) ▶	35	
36 Total (add lines 28 through 35). Enter here and on line 12	36	3,074

Part IV Adjustments to Income

37 "Sick pay." (attach Form 2440 or other required statement)	37	
38 Moving expense (attach Form 3903)	38	
39 Employee business expense (attach Form 2106 or statement)	39	
40a Payments to a Keogh (H.R. 10) retirement plan	40a	
40b Payments to an individual retirement arrangement from attached Form 5329, Part III	40b	100
41 Forfeited interest penalty for premature withdrawal—see page 10 of Instructions	41	
42 Total (add lines 37 through 41). Enter here and on line 14	42	100

Part V Tax Computation (Do not use this part if you use the Tax Tables to find your tax.)

43 Adjusted gross income (from line 15)	43	
44 (a) If you itemize deductions, check here ☐ and enter total from Schedule A, line 41 and attach Schedule A	44	
(b) If you do not itemize deductions and line 15 is \$15,000 or more, check here ☐ and: If box on line 2 or 5 is checked, enter 16% of line 15 but not more than \$2,600; if box on line 1 or 4 is checked, enter \$2,300; if box on line 3 is checked, enter \$1,300		
45 Subtract line 44 from line 43	45	
46 Multiply total number of exemptions claimed on line 7, by \$750	46	
47 Taxable income. Subtract line 46 from line 45	47	

(Figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 16a.

Credits Part VI Other Taxes	48 Retirement income credit (attach Schedule R)	48	
	49 Investment credit (attach Form 3468)	49	
	50 Foreign tax credit (attach Form 1116)	50	
	51 Contributions to candidates for public office credit—see page 10 of Instructions	51	
	52 Work Incentive (WIN) credit (attach Form 4874)	52	
	53 Purchase of new principal residence credit (attach Form 5405)	53	
	54 Total (add lines 48 through 53). Enter here and on line 17	54	
	55 Tax from recomputing prior-year investment credit (attach Form 4255)	55	
	56 Tax from recomputing prior-year Work Incentive (WIN) credit (attach Schedule)	56	
	57 Minimum tax. Check here ☐ if Form 4625 is attached	57	
	58 Tax on premature distributions from attached Form 5329, Part V	58	
	59 Self-employment tax (attach Schedule SE)	59	243
	60 Social security tax on tip income not reported to employer (attach Form 4137)	60	
61 Uncollected employee social security tax on tips (from Forms W-2)	61		
62 Excess contribution tax from attached Form 5329, Part IV	62		
63 Total (add lines 55 through 62). Enter here and on line 19	63	243	

Part VII Other Payments

64 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 10 of Instructions)	64	
65 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	65	
66 Credit from a Regulated Investment Company (attach Form 2439)	66	280

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ Attach to Form 1040. ▶ See Instructions for Schedule C (Form 1040).

1975

Name(s) as shown on Form 1040

MADHUANIT J. MITTAL

Social security number

DS8 50 8588

- A Principal business activity (see Schedule C Instructions) ▶ RETAIL; product ▶ INTERNATIONAL
- B Business name ▶ W.F. INTERNATIONAL C Employer identification number ▶ 11-62333
- D Business address (number and street) ▶ 168 22 11432
City, State and ZIP code ▶ JAMAICA, N.Y.
- E Indicate method of accounting: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other ▶
- F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions) Yes ☐ No ☒
- G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975? Yes ☐ No ☐
- H Method of inventory valuation ▶ FIFO Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) Yes ☐ No ☒

Income	1 Gross receipts or sales \$ <u>47,233</u> Less: returns and allowances \$ Balance ▶	1	<u>47,233</u>
	2 Less: Cost of goods sold and/or operations (Schedule C-1, line 8)	2	<u>35,131</u>
	3 Gross profit	3	<u>12,102</u>
	4 Other income (attach schedule)	4	
	5 Total income (add lines 3 and 4)	5	<u>12,102</u>
Deductions	6 Depreciation (explain in Schedule C-3)	6	<u>379</u>
	7 Taxes on business and business property (explain in Schedule C-2)	7	<u>190</u>
	8 Rent on business property	8	<u>5,100</u>
	9 Repairs (explain in Schedule C-2)	9	
	10 Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)	10	
	11 Insurance	11	<u>113</u>
	12 Legal and professional fees	12	<u>50</u>
	13 Commissions	13	
	14 Amortization (attach statement)	14	
	15 (a) Pension and profit-sharing plans (see Schedule C Instructions)	15(a)	
	(b) Employee benefit programs (see Schedule C Instructions)	(b)	
	16 Interest on business indebtedness	16	<u>612</u>
	17 Bad debts arising from sales or services	17	
	18 Depletion	18	
	19 Other business expenses (specify):		
	(a) <u>REPAIRS</u> <u>863</u>		
	(b) <u>OFFICE & TELEPHONE</u> <u>417</u>		
	(c) <u>ADVERTISING</u> <u>230</u>		
	(d) <u>LICENSES</u> <u>77</u>		
	(e) <u>GASOLINE, OIL & MAINTENANCE</u> <u>450</u>		
	(f) <u>BAUM CHARGES</u> <u>557</u>		
	(g)		
	(h)		
	(i)		
	(j)		
	(k) Total other business expenses (add lines 19(a) through 19(j))	19(k)	<u>2,584</u>
	20 Total deductions (add lines 6 through 19(k))	20	<u>9,028</u>

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a) 21 3,074

SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1	<u>9,553</u>
2 Purchases \$ <u>34,672</u> Less: cost of items withdrawn for personal use \$ Balance ▶	2	<u>34,672</u>
3 Cost of labor (do not include salary paid to yourself)	3	
4 Materials and supplies	4	
5 Other costs (attach schedule)	5	
6 Total of lines 1 through 5	6	<u>44,225</u>
7 Less: Inventory at end of year	7	<u>4,094</u>
8 Cost of goods sold and/or operations. Enter here and on line 2 above	8	<u>35,131</u>

SCHEDULE C-2.—Explanation of Lines 7 and 9

[illegible]

SCHEDULE C-3.—Depreciation (See Schedule C Instructions for Line 5) If you need more space, you may use Form 4562.

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. (See Publication 534.)

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832	(See Note above)					
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings	7/1/75	1,290	Ø	SIL	5YRS	129
Furniture and fixtures	1/15/75	1,400	Ø	S/Lx S/J	4YRS	250
Transportation equipment						
Machinery and other equipment						
Other (specify).....						
5 Totals		2,690				379
6 Less amount of depreciation claimed in Schedule C-1, page 1						
7 Balance—Enter here and on page 1, line 6						379

SCHEDULE C-4.—Expense Account Information (See Schedule C Instructions for Schedule C-4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than \$25,000.

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		282

Did you claim a deduction for expenses connected with:

- (1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☒ No (3) Employees' families at conventions or meetings? ☐ Yes ☒ No
(2) Living accommodations (except employees on business)? ☐ Yes ☒ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☒ No

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service

Computation of Social Security Self-Employment Tax

- Each self-employed person must file a Schedule SE. Attach to Form 1040.
See Earned Income Credit Instructions on page 8 and Instructions for Schedule SE (Form 1040).

- If you had wages, including tips, of \$14,100 or more that were subject to social security or railroad retirement taxes, do not fill in this schedule unless you are eligible for the Earned Income Credit. See Instructions.
If you had more than one business, combine profits and losses from all your businesses and farms on this Schedule SE.
Important.—The self employment income reported below will be credited to your social security record and used in figuring social security benefits.

NAME OF SELF-EMPLOYED PERSON (AS SHOWN ON SOCIAL SECURITY CARD) **MAHUVANT J. MEHTA** Social security number of self-employed person **058: 50: 8588**
Business activities subject to self-employment tax (grocery store, restaurant, farm, etc.) **GROCERY STORE**

- If you have only farm income complete Parts I and III. If you have only nonfarm income complete Parts II and III.
If you have both farm and nonfarm income complete Parts I, II, and III.

Part I Computation of Net Earnings from FARM Self-Employment

You may elect to compute your net farm earnings using the **OPTIONAL METHOD**, line 3, instead of using the Regular Method, line 2, if your gross profits are: (1) \$2,400 or less, or (2) more than \$2,400 and net profits are less than \$1,600. However, lines 1 and 2 must be completed even if you elect to use the FARM OPTIONAL METHOD.

REGULAR METHOD

- 1 Net profit or (loss) from:
(a) Schedule F, line 54 (cash method), or line 74 (accrual method)
(b) Farm partnerships

FARM OPTIONAL METHOD

- 2 Net earnings from farm self-employment (add lines 1(a) and (b))
3 If gross profits from farming are:
(a) Not more than \$2,400, enter two-thirds of the gross profits
(b) More than \$2,400 and the net farm profit is less than \$1,600, enter \$1,600

Gross profits from farming are the total gross profits from Schedule F, line 28 (cash method), or line 72 (accrual method), plus the distributive share of gross profits from farm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE.

- 4 Enter here and on line 12(a), the amount on line 2, or line 3 if you elect the farm optional method

Part II Computation of Net Earnings from NONFARM Self-Employment

REGULAR METHOD

- 5 Net profit or (loss) from:
(a) Schedule C, line 21. (Enter combined amount if more than one business.)
(b) Partnerships, joint ventures, etc. (other than farming)
(c) Service as a minister, member of a religious order, or a Christian Science practitioner. (Include rental value of parsonage or rental allowance furnished.) If you filed Form 4361, check here ☐ and enter zero on this line
(d) Service with a foreign government or international organization
(e) Other (See Form 1040 instructions for line 35.) Specify

- 6 Total (add lines 5(a) through (e))
7 Enter adjustments if any (attach statement)
8 Adjusted net earnings or (loss) from nonfarm self-employment (line 6, as adjusted by line 7)
11 and enter amount from line 8 on line 12(b), Part III.

Note: You may use the nonfarm optional method (line 9 through line 11) only if line 8 is less than \$1,600 and less than two-thirds of your gross nonfarm profits, and you had actual net earnings from self-employment of \$400 or more for at least 2 of the 3 following years: 1972, 1973, and 1974. The nonfarm optional method can only be used for 5 taxable years.

NONFARM OPTIONAL METHOD

- 9 (a) Maximum amount reportable, under both optional methods combined (farm and nonfarm)
(b) Enter amount from line 3. (If you did not elect to use the farm optional method, enter zero.)
(c) Balance (subtract line 9(b) from line 9(a))
10 Enter two-thirds of gross nonfarm profits or \$1,600, whichever is smaller
11 Enter here and on line 12(b), the amount on line 9(c) or line 10, whichever is smaller

Gross profits from nonfarm business are the total of the gross profits from Schedule C, line 3, plus the distributive share of gross profits from nonfarm partnerships (Schedule K-1 (Form 1065), line 14) as explained in instructions for Schedule SE. Also, include gross profits from services reported on lines 5(c), (d), and (e), as adjusted by line 7.

Part III Computation of Social Security Self-Employment Tax

- 12 Net earnings or (loss): (a) From farming (from line 4)
(b) From nonfarm (from line 8, or line 11 if you elect to use the Nonfarm Optional Method)
13 Total net earnings or (loss) from self-employment reported on line 12. (If Line 13 is less than \$400, you are not subject to self-employment tax. Do not fill in rest of schedule.)
14 The largest amount of combined wages and self-employment earnings subject to social security or railroad retirement taxes for 1975 is

- 15 (a) Total "FICA" wages and "RRTA" compensation
(b) Unreported tips subject to FICA tax from Form 4137, line 9 or to RRTA
(c) Total of lines 15(a) and (b)

- 16 Balance (subtract line 15(c) from line 14)
17 Self-employment income—line 13 or 16, whichever is smaller

- 18 Self-employment tax. (If line 17 is \$14,100.00, enter \$1,113.90; if less, multiply the amount on line 17 by .079.) Enter here and on Form 1040, line 59

283

243

**Return for Individual
Retirement Savings Arrangement**
(Under Sections 408 or 409 of the Internal Revenue Code)
▶ Attach to Form 1040.

1975 (Rev. 12-75)
Only This Side of Form is
Open to Public Inspection

Any individual who has established a retirement savings arrangement must complete Part I and Part II and attach this form to their individual income tax return, Form 1040. In addition: (1) if you claim a deduction on your Form 1040 for contributions to your retirement savings arrangement, complete Part III; (2) if you have made contributions in excess of your allowable limitation for this year or prior years, complete Part IV; (3) if you are not yet age 59½ when you receive a distribution from your retirement savings arrangement which is not due to a disability, a rollover contribution to another plan or arrangement, or the transfer of an amount to a former spouse under a divorce decree, you must complete Part V.

Name MADHUKANT J. MEHTA Your social security number 058 50 8588

Address (Number and street) 80-36 138TH STREET **IRA**

City or town, State and ZIP code Kew Gardens, N.Y. 11435

If you are not required to file a Form 1040 check here ☐

Part I Individual and Retirement Savings Information

1 Type of funding arrangement:

- (a) ☒ Individual retirement account
(b) ☐ Individual retirement annuity
(c) ☐ Individual retirement bonds

2 Were you during any part of the year an active participant in a qualified pension, profit-sharing or stock bonus plan, including a qualified Keogh (HR 10) plan (see instructions), or were you covered under a section 403(b) annuity or custodial account or under a government retirement plan other than the Social Security or Railroad Retirement Acts? ☐ Yes ☒ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Madhukant J. Mehta
Your signature

4-3-76
Date

Preparer's signature (other than taxpayer)

Date

Preparer's address and ZIP code

Part II

Attach Copy B of Form 5498 here ▶

- 3 If filed by surviving spouse or beneficiary of an individual who created this retirement savings arrangement check here ▶ ☐
and enter name and social security number of individual for whom the arrangement was established ▶

4 Indicate your age as of the end of the year:

- (a) ☒ Under age 59½
(b) ☐ Age 59½ to 70½
(c) ☐ Over age 70½

Do not complete items 5 through 7 unless you have:

- ▶ Transferred your entire interest from a qualified pension, profit-sharing or stock bonus plan to your retirement savings arrangement—Complete item 5.
▶ Transferred any funds from one retirement savings arrangement to another retirement savings arrangement—Complete item 6.
▶ Entered into a prohibited transaction—Complete item 7.

- 5 (a) If, during the year, you received a lump sum distribution of your entire account from a qualified pension, profit-sharing or stock bonus plan, check here ☐
(b) If you checked (a) did you transfer the entire amount of the distribution which exceeded your contributions (see instructions) to your individual retirement savings arrangement within 60 days of receipt? . . . ☐ Yes ☐ No
(c) If (b) above was "Yes," complete lines (i) through (iii) below:
- | | Month | Day | Year |
|---|-------|-----|------|
| (i) Date of transfer | | | |
| (ii) Date distribution was made to you | | | |
| (iii) Name of trustee or insurance company to which transfer was made (if bonds were purchased state "Bonds") ▶ | | | |

Caution: Such a transfer may be considered a "rollover contribution" (see instructions) and not deductible.

- 6 If, during the year, you transferred any funds from one individual retirement savings arrangement to another individual retirement savings arrangement, enter the date of transfer here
- | Month | Day | Year |
|-------|-----|------|
| | | |

Caution: (1) Such a transfer may be considered a "rollover contribution" (see instructions) and not deductible;
(2) Such a transfer may be a taxable distribution.

- 7 If you have entered into a prohibited transaction under section 4975 or borrowed any amount from your retirement savings arrangement or pledged any part of your arrangement as security for a loan, check here ☐

Note: See instructions for the tax consequences of such transactions.

Part III Computation of Allowable Deduction

(If you have entered into a prohibited transaction under section 4975, do not complete Part III or Part IV for the retirement savings arrangement with which you entered into such prohibited transaction.)

- | | |
|---|-------|
| 8 Wages, tips and other compensation (see definition B) from Form 1040 (if a joint return do not include compensation of spouse) | 3,074 |
| 9 15% of line 8 or \$1,500, whichever is lesser (if you are age 70½ or over or answered "Yes" to line 2, enter zero) | 461 |
| 10 Amount paid by you or on your behalf under all your individual retirement savings arrangements (do not include any amounts which were considered as "rollover contributions," see lines 5 and 6, or the purchase price of any individual retirement bonds redeemed within 12 months of their date of purchase (see instructions) or life insurance portion of your endowment premium as reported on Form 5498 box 6) | 100 |
| 11 Allowable deduction, lesser of line 9 or line 10 (enter here and on Form 1040, line 40b) ▶ | 100 |

Part IV Tax on Excess Contributions

- 12 Tax on excess contributions (see Part IV of the Specific Instructions if Part III, line 10 exceeds line 11). Enter here and on Form 1040, line 62 ▶

Part V Tax on Premature Distributions

- 13 Tax on premature distributions (see Part V of the Specific Instructions if you received a distribution from your retirement savings arrangement before you have attained age 59½). Enter here and on Form 1040, line 58 ▶

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Name(s) as shown on Form 1040

MAJ HUANG

J.

MEHNT

Social security number

058 50 8588

Principal business activity (see Schedule C Instructions) ▶

MECHANICAL

product ▶

B Business name ▶

WETA

WETTERMAN

C Employer identification number ▶

11-623332

D Business address (number and street) ▶

168-25

JULIUS

11432

City, State and ZIP code ▶

JANIN, W. J.

11432

E Indicate method of accounting: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other ▶Yes No
☒ ☒

F Were you required to file Form W-3 or Form 1096 for 1975? (see Schedule C Instructions)

If "Yes," where filed ▶

G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1975?

H Method of inventory valuation ▶ (COST) Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation) ☒

Income	1	Gross receipts or sales \$	47,233	Less: returns and allowances \$		Balance ▶	1	47,233
	2	Less: Cost of goods sold and/or operations (Schedule C-1, line 8)					2	35,131
	3	Gross profit					3	12,102
	4	Other income (attach schedule)					4	
	5	Total income (add lines 3 and 4)					5	12,102
Deductions	6	Depreciation (explain in Schedule C-3)					6	379
	7	Taxes on business and business property (explain in Schedule C-2)					7	190
	8	Rent on business property					8	5,100
	9	Repairs (explain in Schedule C-2)					9	
	10	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)					10	
	11	Insurance					11	113
	12	Legal and professional fees					12	50
	13	Commissions					13	
	14	Amortization (attach statement)					14	
	15(a)	Pension and profit-sharing plans (see Schedule C Instructions)					15(a)	
	(b)	Employee benefit programs (see Schedule C Instructions)					(b)	
	16	Interest on business indebtedness					16	612
	17	Bad debts arising from sales or services					17	
	18	Depletion					18	
	19	Other business expenses (specify):						
(a)	ELECTRICITY		863					
(b)	OFFICE & TELEPHONE		417					
(c)	ADVERTISING		220					
(d)	LICENSSES		77					
(e)	GASOLINE OIL & MAINTENANCE		450					
(f)	BANK CHARGES		557					
(g)								
(h)								
(i)								
(j)								
(k)	Total other business expenses (add lines 19(a) through 19(j))					19(k)	2,584	
20	Total deductions (add lines 6 through 19(k))					20	9,028	

21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 28. ALSO enter on Schedule SE, line 5(a)

21

3,074

SCHEDULE C-1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	1	9,553
2	Purchases \$ 34,673 Less: cost of items withdrawn for personal use \$	2	34,673
3	Cost of labor (do not include salary paid to yourself)	3	
4	Materials and supplies	4	
5	Other costs (attach schedule)	5	
6	Total of lines 1 through 5	6	44,225
7	Less: Inventory at end of year	7	9,094
8	Cost of goods sold and/or operations. Enter here and on line 2 above	8	35,131

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LAW OFFICES
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170 BROADWAY
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(212) 227-6078
6079

ANDREW REINER
J. ALLEN REINER
PAUL A. REINER
ESTHER M. KAUFMAN

WASHINGTON, D. C. OFFICE
1823 L STREET, N. W.
(202) 659-5765

October 1, 1976

Hon. Francis J. Lyons
Immigration Judge
United States Department of Justice
Immigration & Naturalization Service
20 West Broadway
New York, N. Y. 10007

RE: Madhukant J. Mehta
A19 537 586

Dear Judge Lyons:

As per stipulation at the hearing held on September 13, 1976 we are submitting photocopies of Mr. Mehta's Federal Income Tax Returns for the years 1974 and 1975. We are also submitting the affidavit of Paul A. Reiner, CPA, attesting to the differences in the Income Tax Return for 1975 as submitted above, and the Income Statement of Geeta International previously submitted on Sept. 13, 1976. Finally we are submitting photocopies of cancelled notes showing further documentation of the source of Mr. Mehta's investment on January 15, 1975, and that the money was repaid.

We believe that we have complied fully with instructions for additional documentation and have fully satisfied the requirements for establishing a priority date. We have previously submitted the following:

1. Form I-526 with copies of assumed lease and sales contract.
2. Balance Sheet of January 15, 1975 showing the sources of Mr. Mehta's investment and the amount.
3. Income Statement for the period January 15, 1975 to December 31, 1975 showing that Mr. Mehta is conducting a viable business.
4. Balance Sheet of December 31, 1975 showing a total investment of \$12,547.32 on December 31, 1975.
5. Letters attesting to Mr. Mehta's prior business experience.

Please consider these additional documents and those previously submitted in deciding our clients application for permanent residence.

EXHIBIT

Encl:

Very truly yours,

ANDREW REINER

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STATE OF NEW YORK } ss.:
COUNTY OF NEW YORK }

I, PAUL A. REINER, being duly sworn do hereby affirm that I am a Certified Public Accountant licensed by the State of New York. That I prepared an Income Statement for Geeta International for the period January 15, 1975 to December 31, 1975. That I also prepared the 1975 Personal Income Tax Return of MADHUKANT J. MEHTA. That the 1975 Income Statement for Geeta was prepared on the cash basis and included only the direct results of the operation. That the 1975 Personal Income Tax Return of Mr. Mehta was based on the operations of Geeta but also included certain personal deductions for tax purposes which were not included in the Income Statement of Geeta, to wit:

1. Difference between book and tax depreciation	\$ 13.00
2. Depreciation of personal auto used for business	250.00
3. Rent for room in home used in business	1,000.00
4. Electricity used in room in home	100.00
5. Telephone at home used for business	150.00
6. Insurance on home and merchandise stored there	113.00
7. Interest on indebtedness incurred to buy Geeta	612.00
8. Gasoline, Oil & Maintenance for personal auto	450.00
9. Changes caused by rounding to dollars on tax return	1.16

Total	\$2,689.16
Income per Income Statement	<u>5,763.16</u>
Income per tax return - Schedule C	<u>\$3,074.00</u>

That in all other respects the tax return and the income statement are prepared on the same basis with the same resulting figures.

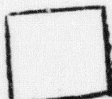
Paul A. Reiner

Sworn to before me this 1st day
of October, 1976.

JAN ALLEN REINER
NOTARY PUBLIC, State of New York
No. 4614513
Qualified in Westchester County
Term Expires March 30, 1977

Jan Allen Reiner

EXHIBIT



289

January 15 1975

19 75

Three months

after date I promise to pay to

the order of Mary Brannigan, 815 S. 2nd St. St. Paul, Minn.

Eight Hundred Sixty Six Dollars & sixty six cents (\$866.66)

Dollars

No Interest

at

Value received

No. 3 Due April 15 1975

Mary Brannigan

AR-290

Rec'd Check #331 against

this note

Art M. Mody

AR-291

AR-290

AR-291

\$ 866.66 January 15 1975 1975

Four months *after date* I promise to pay to

the order of Maya Boutique, Gifts & Indian spices Inc.

Eight Hundred Sixty Six Dollars & sixty six-cents (\$866.66) Dollars

at No Interest

Value received

No. Due Jan 25 1975 *Miguel Rodriguez*

AR-292

Received certified check
First national city bank #380
against this note.
Agit M. May
May 20, 1975

AR-293

AR-292

AR-293

\$ 866.66 January 15 1975
 Five Months *affordable* 1 *promiseto pay to*
the order of Nara Boutique, Gifts & Indian spices Inc.
 Eight Hundred Sixty Six Dollars & sixty six cents (\$ 866.66) Dollars
 at No Interest
 Value received
 No. 5 Due June 15 1975 *[Signature]*

AR-294

Lead Check #449
 Against this note.
[Signature]

AR-295

AR-294
AR-295

\$	866.66	January 15	19 75
Two months		<i>after date I promise to pay to</i>	
<i>in order of</i>		Maya Boutique, Gifts & Indian spices Inc.	
Eight Hundred Sixty Six Dollars & sixty six cents (\$866.66)			Dollars
at		No Interest	
Value received			
<i>16</i>	<i>2</i>	<i>Due</i>	March 15 1975
<i>[Signature]</i>			

AR-296

Feed Elk First National elk bank #139 Against this note. <i>Amie Co</i> <i>3-18-75</i>	
---	--

AR-297

AR-296
AR-297

\$ 866.66

Thirty Days

after date 1 promise to pay to

the order of

Maya Boutique, Gift, & Indian Supplies Inc.

Eight Hundred Sixty Six Dollars & sixty six cents (\$866.66)

Dollars

at

No Interest

Value received

No. 1

Due

February 15 1975

[Signature]

AR-298

Recd. Certified Check
First National City
Bank, Check # 116
Dated Feb 15, 1975
Amount \$ 866.66
[Signature]

AR-299

AR-298
AR-299

3,000.00

Six months

January 17, 1975

after date I promise to pay to

the order of MR ARUN TANDON

THREE THOUSAND (\$ 3,000.00) Dollars

at

Value received

No. Due July 17, 1975

AD 41

AR-300

\$ 1500.00 April 4, 1975

Received the above amount by
Check # 308 on First National
City Bank

[Signature]

\$ 1000.00 June 15, 1975

Received the above amount by
Check # 433 on First National
City Bank.

[Signature]

\$ 500.00 July 17, 1975

Received the above amount of
\$ 500.00 on First National
City Bank by Check # 493
making total of \$ 3,000.00
in full satisfaction of the
amount of this Promisery Note

[Signature]

AR-300
AR-301